

**THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM No.37**

**APPEAL IN THE HIGH COURT OF JUDICATURE AT ERNAKULAM**

(APPELLATE SIDE)

**MEMORANDUM OF APPEAL**

(Under Section 62(1) of the Act)

*[See Rule 80 (1) ]*

Appellant No. ....

Appellant

Versus

Respondent

Appeal presented to the High Court to revise the order of the Commissioner of Commercial Taxes dated.....and passed in.....

1. District which the assessment was made
2. Assessment year/ Return period/ Tax period
3. Authority passing the original in dispute
4. State if the order was modified at any time previously by any Officer subordinate to the commissionerate and if so in what manner (state the result of modification briefly).
5. Date of communication of the order of the Commissioner of Commercial Taxes.
6. Address to which the notice may be sent to the appellant
7. Address to which notice may be sent to the respondent
8. Relief claimed in appeal:
  - a) Turnover determined by the assessing authority
  - b) Turnover as modified prior to Suo motu revision by the Commissioner of Commercial Taxes
  - c) Turnover as modified and fixed by the Commissioner of Commercial Taxes
  - d) Relief claimed
  - e) Grounds of Appeal:
    - i. State the facts disputed briefly
    - ii. State the questions of Law raised for decision by the High Court

(Signed)  
Appellant(s)

(Signed)  
Authorised representative, if any

## VERIFICATION

I / We .....the appellant(s) do hereby declare that what is stated above is true to the best of my/ our knowledge and belief.

Verified today, the.....day of .....20.....

(Signed)  
Appellant(s)

(Signed)  
Authorised representative, if any

**N.B.:**

1. The appeal should be accompanied by a certified copy of the order of the Commissioner of Commercial Taxes, appealed against.
2. The appeal should be accompanied by a fee of Rs. 1500/-
3. The appeal should be written in English and should set forth concisely and under distinct heads the facts of cases, the grounds of appeal and points of Law raised consecutively .