

THE KERALA GENERAL SALES TAX RULES, 1963

FORM No. 32

FORM OF APPEAL MEMORANDUM TO THE APPELLATE TRIBUNAL

(See Rule 40)

Appeal Memorandum to the Appellate Tribunal

(Section 39 of the Act)

IN THE SALES TAX APPELLATE TRIBUNAL, TRIVANDRUM

No. of 20.....

Appellant(s)

Versus

Respondent

1. District in which assessment was made :
2. Assessment year :
3. Authority passing the original order in dispute :
4. Appellate Assistant Commissioner passing the order in appeal under section 34(3) or the Deputy Commissioner passing the order suo motu under Section 35. :
5. Date of communication of the order now appealed against. :
6. Address to which notices may be sent to the appellant. :
7. Address to which notices may be sent to the respondent. :
8. Relief claimed in appeal :
 - (a) Turnover determined by the assessing authority passing the assessment order disputed :
 - (b) Turnover confirmed by the Appellate Assistant Commissioner or Deputy Commissioner as the case may be. :
 - (c) If turnover is disputed :
 - (i) Disputed turnover. :
 - (ii) Tax due on disputed turnover :
 - (d) If rate of tax is disputed :
 - (i) Turnover involved. :
 - (ii) Amount of tax disputed. :
 - (e) Any other relief claimed. :
9. Grounds of appeal, etc. :

(Signed)

Appellant (s)

(Signed)

Authorised representative, if any

VERIFICATION

I/Wethe appellant/appellants 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/Appellants

(Signed)

Authorised representative, if any

N.B. 1. The appeal should be in quadruplicate and should be accompanied by four copies (at least one of which should be the original or an authenticated copy) of the order appealed against and also three copies of the order of the assessing authority.

2. The Appeal when it is filed by any person other than an Officer empowered by Government under sub-section (1) of Section 39, should be accompanied by a treasury receipt in support of having paid the fee of Rupees two hundred and fifty. The fee should be credited in a Government Treasury. Cheques, drafts, hundies or other negotiable instruments will not be accepted.

3. The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.