

PROCEEDINGS OF THE ASSISTANT COMMISSIONER (APPEALS)
STATE GOODS AND SERVICES TAXES DEPARTMENT, THRISSUR
PRESENT: SMT. SHYLA PRIYA .V LL.B

1.KVAT Appeal Number	: KVATA 141/19
2.Order Date	: 22.01.2020
3. Instituted on	:18.03.2019
4. From the order of the	: No.32080642143 C/2017-18 CST dtd 29.12.2018 of State Tax Officer, 2 nd Circle, Thrissur
5. Year of assessment	: 2017-18
6. Name of Appellant	: M/s. Surya Wood Industries
7. Turnover Assessed	: Rs.14,20,567/-
8. Section/Rule under which assessment made	:U/s. 25(1) of KVAT Act 2003.
9. Date of hearing	: 21.01.2020
10. Authorized Representative	: Adv. V.R Padmanabhan

APPELLATE ORDER AND THE GROUNDS OF DECISION

M/s. Surya Wood Industries, TIN 32080642143 C filed this appeal against the assessment Order No.32080642143 C/2017-18 CST dtd 29.12.2018 of State Tax Officer, 2nd Circle, Thrissur which was finalized under Section 25(1) of KVAT Act 2003.

The main grounds of appeal submitted are:-

The impugned CST assessment order of the State Tax Officer, Second Circle, Thrissur for the year 2017-18 is opposed to law, facts and circumstances of the case and, therefore, is liable to be set aside.

1. The assessing authority went wrong in disallowing the claim of concessional rate of CST on the interstate sales turnover of Rs. 13,19,767/- covered by the 5 Nos. of C Forms submitted. The assessing authority has denied the concessional rate stating that the 5 C Forms submitted by the appellant are not seen in TINXSYS. He ought to have found that scrutiny in TINXSYS was not or conclusive.

2.The impugned C Forms were issued to the appellant by registered live dealers outside the state. The C Forms submitted were generated online. The online C Forms are downloaded by capturing the purchase details submitted along with the returns online. From the above fact itself, it was evidently clear that the purchasing dealers have accounted the purchase covered in the C Forms in their monthly returns filed.

3.The assessing authority ought to have notified the details of scrutiny said to have conducted in TINXSYS. The best judgment assessment is completed without issuing a pre-assessment notice so as to enable the appellant an opportunity to cure any defects, if any, in the C Forms. Denial of an opportunity to present their case tantamount to violation of the principles of natural justice.

4.The assessing authority went wrong in assessing the turnover of Rs. 13,19,767/- at higher rate of CST. He ought to have considered the request of the appellant to allow some more time to produce the balance C Forms.

For these and such other grounds to be urged or enlarged at the time of hearing, it is prayed that the Hon'ble Asst. Commissioner (Appeals) may be pleased to set aside the impugned order and allow the appeal.

When the appeal posted for hearing Adv. V.R Padmanabhan appeared and heard.

As against his contention" The assessing authority went wrong in disallowing the claim of concessional rate of CST on the interstate sales turnover of Rs. 13,19,767/- covered by the 5 Nos. of C Forms submitted. The assessing authority has denied the concessional rate stating that the 5 C Forms submitted by the appellant are not seen in TINXSYS. " now that all these are seen available on Tinxsys and the appellant produced the print out that is available on TINXSYS. Hence I find that it is appropriate to do the assessment Afresh after verification on TINXSYS. Set Aside for fresh disposal.

Result: Set aside

ASSISTANT COMMISSIONER (APPEALS)

THRISSUR

To

*The Appellant through the Authorized Representative,
Copysubmitted1.JointCommissioner(Law),SGSTDept,Thiruvananthapuram,
2 . Deputy Commissioner ,SGST Dept , Thrissur*

Copy forwarded to

- 1. State Tax Officer,2nd Circle, Thrissur*
 - 2. Asst Commissioner ,SGST Dept, Thrissur*
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