

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

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| 1.KVAT Appeal Number | : KVATA 239/19 |
| 2.Order Date | : 21.01.2020 |
| 3. Instituted on | : 20.05.2019 |
| 4. From the order of the | : No. 32080559444/12-13 dtd 18.03.2019 of
State Tax Officer, Ist Circle, Thrissur. |
| 5. Year of the assessment | : 2012-13 |
| 6. Name of Appellant | : Sri. Avinash Metha. |
| 7. Turnover Assessed | : Rs. 1,51,88,392/- |
| 8. Section/Rule under which
assessment made | : U/s. 25 (1) of KVAT Act. |
| 9. Date of hearing | : 10.01.2020 |
| 10. Authorized Representative | : Appellant |

APPELLATE ORDER AND THE GROUNDS OF DECISION

Sri. Avinash Metha, TIN 32080559444 filed this appeal against the assessment order No. 32080559444/12-13 dtd 18.03.2019 of State Tax Officer, Ist Circle, Thrissur which was finalized under Section 25(1) of KVAT Act

The main grounds of appeal submitted are:-

1. The assessment Order No. 32080559444 /2012-13 dated 18-03-2019 passed for the assessment year 2012-13 is equal and unsustainable.
2. The honourable Assessing Officer failed to consider the detailed reply fed on 15-03-2019.
- 3 The Serial No 1 to 4 enumerated in the third page of the order as unaccounted purchase are the purchases of EKTA Matching Centre and MD Enterprises. it is evident in the notice itself. But the Honourable Assessing Officer considered them as unaccounted purchases.
4. All other purchases except serial numbers 7,11,12 and 13 enumerated in the third page of the order as unaccounted purchase are accounted by the appellant and produced the copy of the purchase list downloaded from the Kvatis. But the Honourable Assessing Officer considered them as unaccounted purchases
5. The addition of equal amount Rs. 10,28,146/-for probable omission and suppression is arbitrary and unsustainable.

6. The demand of interest is also unsustainable.

When the appeal is posted for hearing the Appellant

It was contended that the purchases referred on sl no 1 to 4 are not his purchases, but this is not allowable as the seller has not acknowledged it so. So this is disallowed. As against the serial no 5 to 6 his contention was that the same is accounted but the checkpost authorities has entered it wrongly, but I do not find any merit on this hence this is disallowed also the contention against sl no 9 is disallowed.

As against the serial no 8 his contention was that the same is accounted on the purchase list of December, as this is found correct the assessing authority is directed to delete the same from the ambit of assessment and modify accordingly.

The appellants contention against the addition , is found meritorious and this is allowed. The same is reduced to 50%. modify and issue orders.

RESULT: Modified.

ASSISTANT COMMISSIONER (APPEALS)
THRISSUR

To

The Appellant through the Authorized Representative,
Copy submitted 1. Joint Commissioner (Law), SGST Dept , Thiruvananthapuram,
2. Deputy Commissioner , SGST Dept , Thrissur

Copy forwarded to

1. State Tax Officer, 1st Circle, Thrissur

2. Asst Commissioner , SGST Dept, Thrissur.
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