

KVATA 299/19
PROCEEDINGS OF THE ASSISTANT COMMISSIONER (APPEALS)
STATE GOODS AND SERVICES TAX DEPARTMENT, THRISSUR
PRESENT: SMT. SHYLA PRIYA .V LL.B

1.KVAT Appeal Number	: KVATA 299/19
2.Order Date	: 19.11.2019
3. Instituted on	: 17.07.2019
4. From the order of the	: No. R.10(E) 45/14-15 Dated 06.05.2019 of State Tax Officer (Enquiry)
5. Year of assessment	: 2014-15
6. Name of Appellant	: M/s. Verona Panels.
7. Turnover Assessed	: 73,450/-(Penalty)
8. Section/Rule under which assessment made	: U/s. 47 (6) of KVAT Act.
9. Date of hearing	: 14.11.2019
10. Authorized Representative	: Adv. Johnson Chacko.

APPELLATE ORDER AND THE GROUNDS OF DECISION

M/s. Verona Panels, filed this appeal against the penalty Order No. R.10(E) 45/14-15 Dated 06.05.2019 of State Tax Officer (Enquiry) which was finalized U/s. 47(6) of KVAT Act 2003.

The main grounds of appeal submitted are:-

1. Your appellant is very much aggrieved by the Order of the State Tax Officer (Enquiry), State Goods and Services Tax Department, Thrissur. The Order is opposed to law and facts.
2. Your appellant is an assessee on the rolls of the Commercial Tax Officer, Fourth Circle, Thrissur bearing registration number 32081460164C under KVAT and CST Act.
3. The appellant has stopped the business with effect from 31.12.2017. Hence, the appellant has not received the hearing notice. Therefore, the appellant has not received a reasonable opportunity to explain the facts before the State Tax Officer (Enquiry), State Goods and Services Department, Thrissur.
4. Your appellant have purchased the goods from Ambi Ply Panels and Doors, Mettupalayam as per Invoice No: 1117 dated 07.06.2014 for Rs. 1,97,040/-. Due to a clerical oversight, the seller has not attached the delivery note along with the documents accompanied with the goods. It was happened due to an omission committed by the seller which was not by willful. It was not a mistake from the part of the appellant.
5. It may be noted that the appellant has purchased the goods on the concessional tax rate and issued the 'C' Form for the same. Hence, it is clear that there is no

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attempt for evasion of tax payment. The defect pointed out by the Intelligence Inspector, Commercial Tax Check Post, Walayar is only technical.

6. The appellant has properly accounted the purchase and security deposit paid in the books of account for the year 2014-2015.
7. Therefore the order of penalty passed by the State Tax Officer, (Enquiry), State Goods and Services Tax Department, Thrissur is illegal, arbitrary and unsustainable.
8. Additional grounds, if any, will be raised at the time of hearing the case.

The appeal was posted for hearing Adv. Johnson Chacko appeared for the appellant. As against his contention that " Your appellant have purchased the goods from Ambi Ply Panels and Doors, Mettupalayam as per Invoice No: 1117 dated 07.06.2014 for Rs. 1,97,040/-. Due to a clerical oversight, the seller has not attached the delivery note along with the documents accompanied with the goods. It was happened due to an omission committed by the seller which was not by willful. It was not a mistake from the part of the appellant." Here the appellant himself has accepted that he has not accompanied his transportation with Delivery note, which is a clear violation of statutory provisions and this explicitly shows the attempt to evasion of tax. Hence the penalty is upheld. Appeal is herewith Dismissed.

RESULT: Dismissed

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, Enquiry*
 - 2. Asst Commissioner ,SGST Dept, Thrissur*
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