

KVATA 335/18

**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 335/18 |
| 2.Order Date | : 12.02.2020 |
| 3. Instituted on | : 07.09.2018. |
| 4. From the order of the | : No. 32080868886/16-17 dtd 28.04.2018 of State Tax Officer, Chalakudy. |
| 5. Year of assessment | : 2016-17 |
| 6. Name of Appellant | : M/s. Periyar Rubber Bands |
| 7. Turnover Assessed | : Rs. 18,23,500/- |
| 8. Section/Rule under which
assessment made | : CST Act 1956. |
| 9. Date of hearing | : 07.01.2020 |
| 10. Authorized Representative | : Sri. M.N Akhileshan. |

APPELLATE ORDER AND THE GROUNDS OF DECISION

M/s. Periyar Rubber bands filed this appeal against the assessment order No. 32080868886/16-17 dtd 28.04.2018 of State Tax Officer, Chalakudy which was finalized under CST Act 1956.

The main grounds of appeal submitted are:-

1. The order of the learned Commercial Tax Officer is against law and facts.
2. Detailed reply filed by the appellant has not been considered. So the order is unsustainable in the eyes of law.
3. The assessing authority has not given sufficient opportunity to prove the genuineness of the C Form received. The counter party issued a certificate proving the genuineness of the C Forms issued.

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When the appeal was posted for hearing Sri. M.N Akhileshan appeared and heard. He contended that the appellant was not given an opportunity of being heard before he was disallowed with certain C forms.

I do find merit on the appellants contention because on the assessment order it is not stated if before rejecting the C forms the assessing authority has given notice regarding the proposal to reject C forms that was produced. Orders issued without hearing the other party is not sustainable in law. It is in violation of the Natural justice. Hence the assessment is herewith remanded back to the Assessing authority for fresh disposal.

Result;- Remanded

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, Chalakudy.*
- 2. Asst Commissioner, ,SGST Dept,Irinjalakuda.*

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