

**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 341/18
2.Order Date	: 18.01.2020
3. Instituted on	: 19.09.2018
4. From the order of the	: No. 32081346494/15-16 dtd 31.07.2018 of State Tax Officer, Wadakkanchery.
5. Year of assessment	: 2015-16
6. Name of Appellant	: Royal Marketing
7. Turnover Assessed	: 29,261/- (Refund Rejection).
8. Section/Rule under which assessment made	: U/s. 47 A of KVAT Act
9. Date of hearing	: 10.01.2020
10. Authorized Representative	: C.N Baburaj, Adv.

**APPELLATE ORDER AND THE GROUNDS OF DECISION**

M/s. Royal Marketing, TIN 32081346494 filed this appeal against the refund rejection Order No. 32081346494/15-16 dtd 31.07.2018 of State Tax Officer, Wadakkanchery which was finalized U/s.47 A of KVAT Act 2003.

The main grounds of appeal submitted are:-

*The order No. 32081346494/15-16 dtd 31.07.2018 of State Tax Officer, Wadakkanchery is in justifiable and Arbitrary.*

- 1. As per the Pre Assessment Notice (Form No. 17) Dated 13.07.2018, the date of hearing was on 25.07.2018*
2. The Petitioner received the above Notice on 31-07-2018.
3. The Petitioner presented in the State Tax office on 02-08-2018 but he was informed that the Application for 21 CC had been rejected on 31-07-2018. The State Tax Officer failed to examine whether the Pre assessment Notice was received by the petitioner.
4. Details of Chalan Paid:- Rs. 500/- Chalan No.KL005959742201819M, Dated. 14-09-2018, Remitted at Sub Treasury Chelakkara, (Chalan Amount Total Rs. 1,100/-)

When the appeal was posted for hearing, the main argument raised is that the appellant was not heard before finalising the order, thereby resulting in violation of natural justice.

KVATA 341/18

As this contention of the appellant is found meritorious, the same is allowed and order that is challenged here is herewith Set Aside with direction to do the same Afresh by giving the appellant a reasonable opportunity of being heard.

**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, Wadakkanchery.*
  - 2. Asst Commissioner ,SGST Dept, Thrissur.*
- File/ index / spare*