

**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 867/17
- 2.Order Date : 03.02.2020
3. Instituted on : 05.12.2017
4. From the order of the : 32080891702/2014-15 dtd 28.09.2017 of State Tax Officer, Chalakudy.
5. Year of the assessment : 2014-15
6. Name of Appellant : Ann Mariya Wood Furniture Company.
7. Turnover Assessed : Rs.9,22,032.00
8. Section/Rule under which assessment made : U/s. 6(5) of CST Act.
9. Date of hearing : 23.10.2019
10. Authorized Representative : Sri. P.D.Simon.

**APPELLATE ORDER AND THE GROUNDS OF DECISION**

M/s. Ann Mariya Wood Furniture Company, TIN 32080891702 filed this appeal against the assessment Order No. 32080891702/2014-15 dtd 28.09.2017 of State Tax Officer, Chalakudy which was finalized under Section 6(5) of CST Act.

The main ground of appeal submitted are:-

1. Assessing Authority estimated the CST turnover is Rs.3,32,932/-. There is no base or support of evidence. It should be completely deleted.
2. The omissions found in online verification was due to clerical error happened while filing returns relating to the years 2016-17, 2015-16 and 2014-15. The interstate sales were wrongly accounted as local sales. I am enclosing copies of sales register and copies of online sales list relating to these years. So it is my humble request that please verify the same and accept and drop the assessment.
3. Assistant Commissioner (Appeals) kindly delete the assessment. There is a credit of Annual return Rs.13,812/- given credit to assessment.
4. There is no reason for the additions and further additions the Assistant commissioner kindly delete the addition and the further additions.

The appeal was posted for hearing Sri. P.D Simon STP, appeared for the appellant. On return it is shown on local sales rather than interstate. He also challenged the addition to be highly excessive. He contended that the appellant has tax at credit during the year 2014-15 and 2016-17 but this is not given credit.

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The right of the appellant to get the credit of his excess tax at credit, as this is not allowed here it is found to be not in accordance to law. Addition is also reduced to 50%. The assessing authority is directed to verify and give the due credit due to the appellant, modify and issue orders accordingly.

**RESULT: Modified**

**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, IJK*
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