

**PROCEEDINGS OF THE ASSISTANT COMMISSIONER(APPEALS)**

**COMMERCIAL TAXES,ALAPPUZHA**

**PRESENT: S. PRASANNA**

<b>Date of order</b>	<b>:-</b>	<b>10.01.2020</b>
<b>Appeal no</b>	<b>:-</b>	<b>KVATA(ALPY)245/19</b>
<b>From the order of the</b>	<b>:-</b>	<b>State Tax Officer, Kayamkulam</b>
<b>Year of assessment</b>	<b>:-</b>	<b>2012-13</b>
<b>Name of appellant</b>	<b>:-</b>	<b>M/s.Travancore Scientific Supplies,Kayamkulam</b>
<b>Instituted on</b>	<b>:-</b>	<b>16.10.2019</b>
<b>Date of hearing</b>	<b>:-</b>	<b>18.12.2019</b>

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**Present for appellant :- Sri. Arif Muhammed, Sales Tax Practitioner**

**APPELLATE ORDER AND GROUNDS OF DECISION**

The appeal filed against the revised assessment order of State Tax Officer, Kayamkulam, Order No.32040940996974/2012-13 dated.16.10.2019. The assessing authority completed the assessment based on CR file. The assessing authority again added back equal amount of the turnover addition adopted in the assessment order. Aggrieved by the above order, the appellant dealer again filed appeal and defend the case on the following grounds.

1. The order of the assessing authority in so far as it is against to law fact and circumstance as of the case.
2. The order of the Appellate Assistant Commissioner(Appeals) has not been properly considered.
3. The discrepancies noticed were with respect of two invoices. Actually these two invoices were never related to the appellant and compounded under section 74.
4. Appellate authority upheld the findings of the assessing authority, hence not interference with the part of the assessing authority.
5. The appellate authority found the addition is little high and reduced to equal amount of sales suppression detected. But the assessing authority assessed equal amount of the total sales turnover

conceded in the annual return. It is against the decision of the appellate authority, and be rectified.

6. The imposition of interest for the periods prior to finalization of assessment is illegal and arbi

Sri.Arif Muhammed, Sales Tax Practitioner, appeared and heard the case and argued based on grounds of appeal.

Heard the case, the appeal filed against the revised assessment order of State Tax Officer, Kayamkulam. The authorized representative of the firm argued that the assessing authority has not allowed the claim as directed by the appellate order, hence again filed the appeal petition for reconsideration and to issue a clarification/findings strictly to reach them to have the correct point. Considering the facts and circumstances noted above, the assessing authority added back 2 times turnover addition for probable omission and suppression in the original order and reduced to equal addition for the revised order is highly irregular. In the absence of independent findings from the part of learned assessing authority, and no other pattern of suppression detected in this case, the addition is mechanical and arbitrary. Hence I am of view that one time of turnover addition made from the revised assessment order is deleted. The assessing authority is directed to add actual gross profit for the detected suppressed turnover by the Intelligence Wing and also add equal amount for the same. The assessing authority is directed to modify the order as indicated above. Order accordingly.

Result: Modified

ASSISTANT COMMISSIONER (APPEALS)  
ALAPPUZHA

To The Appellant through a/r  
Copy submitted to Joint Commissioner(Law)  
Copy submitted to Deputy Commissioner,CT,Alappuzha  
Copy to State Tax Officer, Kayamkulam/File