

**PROCEEDINGS OF THE ASSISTANT COMMISSIONER (APPEALS)**  
**STATE GOODS AND SERVICES TAX, KANNUR**

**Present : Vineth Krishna.U**

*Date of Order: 26.02.2020*

KVATA Appeal order VATA No.	:	VATA 213/19
Instituted on	:	21.12.2019
From the orders of the	:	Order no. 32120652352/2017-18 dated.30.04.2018 of State Tax Officer, 2 <sup>nd</sup> Circle, Kannur
Year of assessment	:	2017-18(CST)
Name of appellant	:	M/s. Well Plywood Products
Turnover assessed	:	
Tax demanded Income Tax/Super Tax/CST/ST	:	Rule 6(5), CST (Kerala) Rules, 1957
Section /Rule under assessment made	:	
Date of Hearing	:	07.02.2020
Present for Appellant	:	Sri. M. Baburaj, Advocate

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**APPELLATE ORDER AND GROUNDS OF DECISION**

The appellant M/s. Well Plywood Products filed appeal against the assessment order of State Tax Officer, 2<sup>nd</sup> Circle, Kannur passed u/s rule 6(5) of CST rules issued vide proceedings dated 30.04.2018 demanding tax Rs.149767 /- for the year 2017-18.

When the appeal was posted for hearing Sri. M. Baburaj, Advocate appeared on behalf of the appellant and was heard. The contentions put forth by the appellant are as follows.

1. *Order No.32120652352/2017-18 dated 30.04.2018 passed by the State Tax Officer, II<sup>nd</sup> Circle, Kannur is against law, facts and circumstances of this case.*
2. *The appellant's business is a proprietorship concern and dealt with Plywood, Block Boards and Flush Doors in the roll of the State Tax Office, II<sup>nd</sup> Circle, Kannur. Most of their sales were interstate sales. Obtaining of 'C' Forms from the other state is delayed due to several reasons from their concerned commercial departments.*
3. *The Appellant had received the balance 'C' Forms after the issue of the assessment order from the Assistant Commissioner so it is prayed that the Deputy Commissioner (Appeals) may kindly allow an opportunity for submitting the received 'C' Forms to the assessing authority.*
4. *Any other grounds raised at the time of hearing may also be considered.*

The appellant further prayed that the appeal may be allowed on the above grounds.

I have considered the contentions raised by the appellant, the records before me

and the merits in it.

The assessment under the CST Act for the year 2017-18 was completed by assessing authority under full rate for non-producing of C-forms. The appellant at the time of hearing has produced C-forms and stated that non-production of C-forms in time before the assessing authority was not deliberate, but for reasons beyond their control.

The appellant requested that one more opportunity may be given for submitting the aforementioned C- Forms before assessing authority.

It is a fact that there was delay in submitting C-forms before the assessing authority. However considering the fact that the delay was not deliberate and that they had produced entire C-form, I find it only just to afford one more opportunity to the appellant to produce the same before the assessing authority. The appellant is directed to produce the original C-forms declaration before the assessing authority within three weeks of the receipt of copy of the order. The assessing authority shall verify the same and admit it to the extent found admissible and pass modified orders accordingly.

No other points for consideration. The assessing authority is directed to modify the assessment order to the extent discussed above.

**RESULT : MODIFIED**

Assistant Commissioner (Appeals),  
Kannur.

To : The appellant through Advocate

Copy submitted to The Joint Commissioner (Law), CCT, Tvpm.

The Deputy Commissioner, Kannur

Copy to :

The Law Officer, Commercial Taxes, Kozhikode

The Inspecting Assistant Commissioner, Kannur

The State Tax Officer, 2<sup>nd</sup> Circle, Kannur

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