

**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 240/19
2.Order Date	: 17.01.2020
3. Instituted on	: 20.05.2019
4. From the order of the	: No. 32186870813/2012-13 dtd 21.03.2019 of State Tax Officer, Wadakkanchery.
5. Year of assessment	: 2012-13
6. Name of Appellant	: M/s. Super Aluminium Fabricators & Interior Decorates.
7. Turnover Assessed	: 3,85,738/-
8. Section/Rule under which assessment made	: U/s. 25(1) of KVAT Act.
9. Date of hearing	: 10.01.2020
10. Authorized Representative	: Adv Baburaj

APPELLATE ORDER AND THE GROUNDS OF DECISION

M/s. Super Aluminium , TIN 32186870813 filed this appeal against the assessment Order No. 32186870813/2012-13 dtd 21.03.2019 of State Tax Officer, Wadakkanchery which was finalized U/s. 25(1) of KVAT Act 2003.

The main grounds of appeal submitted are:-

- 1.The Assessment Order No. 32186870813/2012-13, dated 21.03.2019 passed for the Assessment year 2012-13, is illegal and unsustainable
2. The petitioner is a Presumptive Tax payer under the KVAT Act 2003.Hence the Tax Rate charged on the turnover at the rate of 59% is wrong. The applicable tax rate is .5% to Presumptive Tax payer under the kVATAct 2003.
- 3.The total turnover proposed by the honourable Assessing authority is only Rs. 3,85,738.57/- which is below the Taxable turnover U/s.6 of the KVAT Act 2003.
- 4, The honourable Assessing authority failed to provide sufficient time to file a reply and to issue a pre assessment Notice. It is a violation of Natural justice.
5. The demand of interest is not in order
6. Such other grounds that may be urged at the time of hearing

The appeal was posted for hearing Adv Baburaj appeared for the appellant.

The penalty was imposed as the appellant has purchased Aluminium products valuing Rs 10000/- from Coimbatore without any documents. As violation of the provisions of the Act

is established, the finding of the intelligence officer is justified and is upheld. This appeal is herewith found meritless and is dismissed.

RESULT: DISMISSED.

ASSISTANT COMMISSIONER (APPEALS)

THRISSUR

To

The Appellant through the Authorized Representative,

Copy submitted 1. Joint Commissioner(Law),SGSTDept,Thiruvananthapuram,

2 . Deputy Commissioner ,SGST Dept , Thrissur

Copy forwarded to

1. State Tax Officer, Wadakkanchery.

2. Asst Commissioner ,SGST Dept, Thrissur.

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