

**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 242/19
2.Order Date	: 20.01.2020
3. Instituted on	:20.05.2019.
4. From the order of the	: No. 32081360229/2013-14 dtd 27.12.2018 of State Tax Officer,Wadakkanchery.
5. Year of assessment	: 2013-14
6. Name of Appellant	: M/s. Ebenezer Tiles and Tyres.
7. Turnover Assessed	: Rs 99,93,157/-
8. Section/Rule under which assessment made	: U/s. 25(1) of KVAT Act 2003
9. Date of hearing	: 10.01.2020
10. Authorized Representative	: Adv Baburaj

**APPELLATE ORDER AND THE GROUNDS OF DECISION**

M/s. Ebenezer Tiles and Tyre TIN 32081360229 filed this appeal against the assessment Order No.32081360229/2013-14 dtd 27.12.2018 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. 32081360229/2013-14- dated 27-12-2018 passed for the assessment year 2013-14 is illegal and unsustainable.*
- 2.The Honourable Assessment Officer failed to consider the detailed reply filed by the petitioner o 05.12.2018.*
- 3. The addition of Rs. 1, 74,724/- for probable omission and suppression of sales is arbitrary and unsustainable.*
- 4. The request of the petitioner for the invoices of unaccounted purchases as per the Notice is neglected by the honourable assessing officer.*
- 5.The demand of interest is not in order.*
- 6. Such other grounds that may be urged at the time of hearing*

When the appeal was posted for hearing Adv Baburaj appeared and heard. It was contended that the addition of Rs 1,74,724/- for probable omission and suppression is arbitrary. And that the calculation of interest is exorbitant.

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Considering the above facts the addition is reduced to 50% of the estimates sales turnover of unaccounted purchases. The assessing authority is directed to reduce the same and issue orders accordingly.

**Result: Reduced.**

**ASSISTANT COMMISSIONER (APPEALS )  
THRISSUR**

*To*

*The Appellant through the Authorized Representative,  
Copysubmitted1.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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