

**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 362/19  
 2.Order Date : 13.01.2020  
 3. Instituted on :26.10.2019.  
 4. From the order of the : No. 3208133954/2017-18 dated 14.01.2019 of State Tax Officer, Wadakkanchery.  
 5. Year of assessment : 2017-18  
 6. Name of Appellant : M/s. Firdhouse International Trading.  
 7. Turnover Assessed : 84,55,000/-  
 8. Section/Rule under which assessment made : U/R 6(5) of CST Act.  
 9. Date of hearing : 10.01.2020  
 10. Authorized Representative : K.K Francis.

**APPELLATE ORDER AND THE GROUNDS OF DECISION**

M/s. Firdhouse International Trading, TIN 3208133954 filed this appeal against the assessment Order No. 33208133954/2017-18 dated 14.01.2019 of State Tax Officer, Wadakkanchery which was finalized U/R. 6(5) of CST Act.

The main grounds of appeal submitted are:-

- The order of the State Goods and Service Tax Officer - I, Wadakkanchery **dated 14.01.2019** determining the VAT payable for the year 2017.18 at Rs.4,22,750/- is arbitrary, illegal and against facts and circumstances.*
- 2.During the year the appellant had effected stock transfer of arecanut to outside the State for Rs.84,55,000/-. Against this stock transfer, the appellant filed ` F ' form as detailed below:*

<i>F form No:</i>	<i>Bill No:</i>	<i>Date</i>	<i>Value</i>	<i>Name of Agent</i>
<i>21F 18000440824</i>	<i>001</i>	<i>18.04.2 017</i>	<i>30,40,000.00</i>	<i>Afsal Trading Company</i>
<b>Total</b>			<b>30,40,000.00</b>	

- 3. Still the assessing authority disallowed the entire claim for Rs.84,55,000/- on the plea that no Forms filed in support of the stock transfer. **It may kindly be noted that the ` F ' form in support of the stock transfer for Rs.30,40,000.00 was submitted to the assessing authority on 07.01.2019, ie prior to the date of passing the assessment order on 14.01.2019 .This ` F ' form was duly acknowledged by the assessing authority on 07.01.2019 itself . Copy of the acknowledgment duly***

*accepting the `F' form on 07.01.2019 is attached herewith for kind perusal. Still the assessing authority taxed the entire turnover as if no `F, form were not filed .This is nothing but arbitrary, illegal and against the principles of NATURAL JUSTICE. If the `F ' form for Rs.30,40,000/- is not acceptable, the assessing authority should have informed the same to the appellant through a valid notice. Hence the learned appellate authority may be pleased to order for the acceptance of the `F ' forms for Rs.30,40,000/- .*

4. *3.Such other grounds that may be raised at the time of hearing*

*When the appeal was posted for hearing Sri. Francis .K.K appeared and was heard. The appellant contended that he has statutory Form F for a turnover of Rs 30,40,000/- but it was without considering this ,the assessment was finalised, by assessing a Turnover of Rs 84,55,000/- .*

The appellant produced a copy of the F form before me and on KVATIS also the transaction of Rs 30.4 lac is found, hence it is directed that the assessing authority shall verify the genuineness of the Form F and its admissibility with the checkpoint transaction and allow exemption on the proved portion of turnover as per law.

**Result: Modified**

**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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