

PROCEEDINGS OF THE ASSISTANT COMMISSIONER(APPEALS)

COMMERCIAL TAXES,ALAPPUZHA

PRESENT: S. PRASANNA

Date of order	:-	22.02.2020
Appeal no	:-	KVATA(ALPY)182,183,184& 185/19
From the order of the	:-	State Tax Officer, Mavelikkara
Year of assessment	:-	2013-14,2014-15,2015-16& 2016-17
Name of appellant	:-	Smt.Sheeja.S, M/s.S.S. Enterprises, Karimulackal, Komalloor
Instituted on	:-	06.05.2019&07.05.2019
Date of hearing	:-	21.01.2020

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

APPELLATE ORDER AND GROUNDS OF DECISION

The appeals are filed against the assessment orders of State Tax Officer, Mavelikkara, Order No.32041077491/2013-2014,2014-2015 & 2016-17 dated.06.05.2019 and 2015-16 dated.07.05.2019. The assessment completed based on irregularities found on KVATIS details in check post transactions. The assessing authority found that the appellant/dealer effected scrap sales, but suppressed the turnover in the annual return. Hence the assessing authority estimated the above turnover and added back in the assessment and levied tax plus interest for each year. Aggrieved by the orders, the appellant/dealer defend the cases on the following grounds.

2013-14

1. The order of the assessing authority is against law, fact and circumstances of the case.
2. The assessing authority did not revealed the details of the Check-post transaction in KVATIS pre-assessment notice.
3. I have filed Form No.10 disclosing the total turnover of Rs.102674079.00/- and taxable turnover of Rs.52706329.00/- for the year 2013-14.
4. The assessing authority pointed out the certain invoices as suppressed in the year 2013-14. For the amount of 12510370.00/-. Serial Numbers of the invoices shown in the notice is not coincide the invoice which issued by me. And which is not affected by me.

5. No opportunity has been given to clarify my side, and the assessing authority unilaterally confirmed the assessment.

2014-15

1. The order of the assessing authority is against law, fact and circumstances of the case.
2. The assessing authority did not revealed the details of the Check-post transaction in KVATIS pre-assessment notice.
3. I have filed Form No.10 disclosing the total turnover of Rs.117480561.00/- and taxable turnover of Rs.60525209.00/- for the year 2014-15.
4. The assessing authority pointed out the certain invoices as suppressed in the year 2014-15. For the amount of 1313837.00/-. Serial Numbers of the invoices shown in the notice is not coincide the invoice which issued by me. And which is not affected by me.
5. No opportunity has been given to clarify my side, and the assessing authority unilaterally confirmed the assessment.

2015-16

1. The order of the assessing authority is against law, fact and circumstances of the case.
2. The assessing authority did not revealed the details of the Check-post transaction in KVATIS pre-assessment notice.
3. I have filed Form No.10 disclosing the total turnover of Rs.104456224.00/- and taxable turnover of Rs.54048636.00/- for the year 2015-16.
4. The assessing authority pointed out the certain invoices as suppressed in the year 2015-16. For the amount of 1180621.00/-. Serial Numbers of the invoices shown in the notice is not coincide the invoice which issued by me. And which is not affected by me.
5. No opportunity has been given to clarify my side, and the assessing authority unilaterally confirmed the assessment.

2016-17

1. The order of the assessing authority is against law, fact and circumstances of the case.

2. The assessing authority did not revealed the details of the Check-post transaction in KVATIS pre-assessment notice.
3. I have filed Form No.10 disclosing the total turnover of Rs.100198440.00/- and taxable turnover of Rs.51556286.00/- for the year 2016-17.
4. The assessing authority pointed out the certain invoices as suppressed in the year 2016-17. For the amount of 1375170.00/- Serial Numbers of the invoices shown in the notice is not coincide the invoice which issued by me. And which is not affected by me.
5. No opportunity has been given to clarify my side, and the assessing authority unilaterally confirmed the assessment.

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

The subject matter of these (4) appeal cases are same. Hence disposed in a single order.

Heard the cases. I have gone through the appeal files and arguments of the authorized representative. It is noted that the impugned assessment order was completed based on check post transaction without intimating the details of alleged transactions to the appellant. It is noted that the officer passed the order without communicating the details of check post transaction in pre-assessment notices which is against the procedure of assessment. So the assessing authority is directed to communicate the details of alleged transactions, so as to enable them to file detailed reply against the pre-assessment notices. The assessing authority shall communicate the same and invite the reply concerned. In the light of reply, the assessing authority shall pass on through the relevant records and pass orders according to law. Order accordingly.

Result: Modified (2013-14 to 2016-17)

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,Mavelikkara/File