

GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G.O(P)No:153/2008/TD Dated,Thiruvananthapuram,26th June 2008.

**S.R.O.No.790/2008**---Whereas, as per clause (iii) of sub-section (4) of Section 98 of the Kerala Value-Added Tax Act, 2003 (30 of 2004) any application, appeal, revision or other proceedings made or preferred or initiated by any Officer or authority under the Kerala General Sales Tax Act, 1963 (15 of 1963) and pending at the commencement of the Kerala Value Added tax Act, 2003 shall, after such commencement be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal under the Kerala value Added Tax Act, 2003, as if it had been in force on the date on which such application, appeal, revision or other proceedings was made or preferred ;

AND WHEREAS, in exercise of the powers conferred by the sub-section(3) of section 3 of the Kerala Value added Tax Act, 2003 functional jurisdiction had been assigned to various officers as per G.O(P)NO:46/2005/TD dated 31<sup>st</sup> March, 2005 issued as S.R.O No:318.2005 dated:31<sup>st</sup> March, 2005.

AND WHEREAS, there is huge pendency of appeals under the Kerala General sales Tax Act and Government have decided to reduce the pendency of appeals under the said Act by assigning jurisdiction to the Assistant Commissioners appointed under the kerala Value Added Tax Act 2003 to dispose of appeals pending as on Ist April,2005 ;

And Whereas, as per section 34 of the Kerala General Sales Tax Act, 1963 appeals filed against orders of assessing authorities can be heard by Appellate Assistant Commisisoner appointed under the said Act and as per section 55 of the Kerala value added Tax Act,2003,such appeals are to be heard by the Deputy Commissioner(Appeals)appointed there under. There arises a difficulty in giving effect to the provisions of clause (iii) of sub-section (4) of section 98 in the matter of disposal of appeals pending before the Appellate assistant Commissioner under the Kerala General Sales tax Act 1963 as on Ist April 2005 ;

Now, Therefore, in order to remove the difficulty in this matter, in exercise of powers conferred under sub-section (1) of section 97 of the Kerala value added tax act, 2003, Government of kerala hereby order to empower Assistant commissioners (Audit Assessment)appointed under the Kerala Value added Tax Act,2003 also to hear and dispose of appeals pending under the Kerala General Sales Tax Act,1963 as on Ist April,2005,against appeals filed against orders of assessing authorities.

By order of the Governor

P. Mara Pandiyan,  
Secretary to Government.

## Explanatory Note

(This does not form part of the order, but is intended to indicate the general purport)

As per section 34 of the Kerala General Sales Tax Act, 1963, the appeals arising out of the orders of sales tax officer are to be heard by the Appellate Assistant Commissioner. Consequent to the introduction of Kerala value added tax act, 2003, all the appeals pending as on 1st April, 2005, stands, transferred to the authority under the Kerala Value Added Tax Act, i.e., the Deputy Commissioner (Appeals), by virtue of section 98 of the Kerala Value Added Tax Act, 2003. This has resulted in huge pendency of appeals before the Deputy Commissioner (Appeals). Hence, to reduce the pendency of appeals Government have decided to empower the Assistant Commissioners (Audit Assessment) appointed under the Kerala Value Added Tax Act to hear and dispose of appeals pending as on 1st April 2005 with regard to Kerala General Sales Tax appeals. But, a difficulty arose in implementing the same, as the Kerala Value Added Tax Act does not confer appellate jurisdiction to the Assistant Commissioners. Hence to tide over this difficulty the above order is issued.

This order is intended to achieve the above object.