

L1-24716/11/CT.

Office of the
Commissioner of Commercial Taxes,
Thiruvananthapuram, Dated : 25.07.11

CIRCULAR No. 14/11.

Sub :- CTD – Hearing and disposal of Appeals – Maintenance and recording of proper records – Instructions issued – reg.

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The Hon'ble High Court of Kerala had occasion to consider a case and in connection with it, the Government Pleader has called for the appellate records for verification. The Government Pleader has observed that the appellate records do not contain copies of posting / hearing notice issued, hearing note of stay petition, manuscript of stay order etc. It was further noticed by the Government Pleader that though the appeal was filed with a delay condonate Petition, no copy of order condoning the delay was available in the appeal file. This shows that the appellate records were not maintained in a proper form as prescribed by the Act. The appellate authority is not keeping the appellate records in the way they should be kept. The first appellate authorities are discharging the function more in the nature of judicial authorities and therefore they should keep the entire records in proper order which should disclose all the action taken by them in the discharge of their appellate jurisdiction.

In the circumstances, it is directed that all the Deputy Commissioner (Appeals) and Appellate Asst. Commissioners should ensure that the appeal files and the registers be prepared and maintained in proper form while hearing and disposing the appeals and the connected petitions. Any laxity in adhering the directions of the undersigned will be dealt with seriously.

Sd/-
Commissioner

// By Order //



Joint Commissioner (Law)

R.A/-