

No.L3 – 31920/10/TX

Office of the
Commissioner of Commercial Taxes,
Thiruvananthapuram.Dated:08.10.10.

CIRCULAR No.20/2010

Sub: KVAT Act, 2003 – Second Appeal cases – Competent authority to issue remarks – reg.

.....

It is brought to the notice of the office that there exists some trouble regarding who should be the responsible authority to offer remarks on the first appellate order under KVAT Act and which law officer should furnish the legal opinion as to the scope for filing 2nd appeal in respect of first appellate order under VAT Act. The matter is examined and it is instructed that the Law officers should furnish the legal opinion in all cases where second appeal is to be filed as per their Tribunal Jurisdiction fixed as shown below.

Law Officer	Tribunal Jurisdiction Fixed
Law Officer, Thiruvananthapuram	Thiruvananthapuram,Kollam,Pathanamthitta
Law Officer, Kottayam	Alappuzha,Kottayam, Idukki.
Law Officer, Ernakulam.	Mattancherry, Ernakulam.
Law Officer, Kozhikode.	Kannur,Kasargode,Kozhikode,Wayanad
Law Officer, Palakkad.	Thrissur,Palakkad,Malappuram.

JOINT COMMISSIONER (LAW)

To

All Law Officers

Sb/-