

No.C1-9383/13/CT

Office of the Commissioner of
Commercial Taxes
Tax Towers, 8th Floor
Karamana - P.O.
Thiruvananthapuram
Dtd.30/04/2014

CIRCULAR No.10 / 2014

Sub:- Approval of statutory notices / proceedings by supervisory / controlling officers - Instructions - reg.

In a revenue earning Department like Commercial Taxes, it is imperative that, a proper overseeing mechanism of the work of assessing authorities has to be in place, to monitor the accountability, transparency and fairness in the exercise of statutory powers so that the proper administration of the taxation Acts can be achieved.

So, as part of strengthening the internal control mechanism of the Department, to see that the officer has taken the relevant factors into consideration, and that the law is applied in a fair and judicious manner, the following instructions are issued.

Henceforth, all notices, including that of penalty, issued to dealers / others under all the Acts except Kerala Money Lenders Act, concerning rupees above five thousand, shall be approved by the immediate superior administrative officers/controlling officers, before its issuance. If the final order issued varies from the notice, the same shall also be submitted to such officers for approval.

With regard to notices issued under sec.47(2), the supervisory officers shall, if found necessary, guide the officers regarding the proper grounds to be taken while demanding security for attempted evasion of tax.

It is clarified that this approval process is purely administrative and cursory in nature, and is not intended to regulate or interfere with the statutory and functional powers of the assessing authority or the authorized officer.

Necessary registers for approval shall be maintained in all offices.

Sd/-
Joint Commissioner - I
i/c of COMMISSIONER