

**CIRCULAR NO:19/2016**

Sub:- Filing of Statement of facts – Instructions issued – Reg.

It has come to the notice that assesseees are filing writ petitions and writ appeals before the Hon'ble Supreme Court, Hon'ble High Court, various Tribunals without impleading the Commissioner of Commercial Taxes as respondent even in cases where decisions at headquarters level have to be taken.

As the Hon'ble High Court and Tribunals are listing the cases with short notice the department have to ensure that the statement of facts are filed in time, incorporating remarks on all points raised in the petitions or appeals filed.

Therefore the following instructions are issued for strict compliance by all concerned.

- 1) Remarks against statement of facts and grounds shall be submitted to the authorities concerned ie. The Advocate General of Kerala, the Government Pleader, the Resident Commissioner New Delhi, Law Officers of the office of the Resident Commissioner and Tribunals as the case may be as and when the writ petition or writ appeal or other petitions are received.
- 2) The statement of facts shall contain synopsis, brief history of the case, para wise remarks against the statements, remarks against grounds and prayer.
- 3) The time limit prescribed for each and every case shall be strictly adhered to.
- 4) In cases of impleading the assessing authority or the Appellate Authority alone, if the cases are of importance at state level the remarks of the Commissioner shall be obtained before filing the statement of facts. In such cases the Joint Commissioner (Law) should be addressed to obtain the views for decisions of the department from the Commissionerate.

  
COMMISSIONER