Office of the Commissioner Commercial Taxes Tax Tower, Karamana Thiruvananthapuram Dated 19/11/2016

Circular No.21/2016

Sub :- Contempt of Court of cases - instructions issued - reg

It has come to notice that communication regarding even Contempt of Court cases is reaching to the Head Quarters at the last minute only. This creates huge administrative inconvenience. Under the above circumstances following instructions are issued for strict compliance.

- 1. In any litigation, if the Hon'ble Supreme Court/High Court or any Tribunal or Appellate Authority has passed orders there are only two options ic either the orders should be implemented or should be challenged by filing appeal, petitions or revisions as the case may be. This should be done within the time stipulated. A register should be maintained for these cases invariably in all offices in the format appended (Proforma I). Details of each such cases and action to be taken/ report should be forwarded to the controlling officer in the format prescribed along with other particulars on monthly basis (Proforma II).
- 2. In case of any Contempt of Court Case the information should be given to the Head Quarters on the very next day itself. Deputy Commissioner (Law) should monitor this on daily basis.
- 3. If any judgment pronounced by the Hon'ble High Court is against the interest of revenue, Deputy Commissioner (Law) should obtain legal opinion from the Advocate General in this regard immediately and case shall be taken up to higher forum for further litigation.

4. If any order issued by the Tribunal is against the interest of revenue the Law Officer should communicate legal opinion to the assessing authority and the controlling officers immediately for initiating further litigation.

5. If any Appellate order issued by the Appellate Authorities is against the interest of revenue the Deputy Commissioner concerned and Law Officer shall forward remarks on the order immediately on receipt of order to the authorities concerned for further litigation without delay.

These instructions are to be strictly adhered to.

Commissioner

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All Officers

Proforma I

Details of Litigation before Appellate authorities and Courts

SI.No. Authority dealer involved sent not No. & date disposal taken Not TRC or Not disposal action And the sent not No. & date disposal taken Not TRC or Not disposal action And the sent not No. & date Remains Not	Sl.No.	Order No. date/ Appellat Authority 2	Details of dealer	involved	Followup action taken/re marks sent	Whether there scope or not	Date of filing second appeal/ TA No. & date	Nature of disposal	Date of remarks sent/follo wup action taken	Whether there is scope for TRC or Not	Date & No. of filing TRC	Natur of disposal	Date of remarks of followup action	Whether there is SLP / Not	No. & date	Remark 16
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Proforma II

Details of Orders received and follow up action

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Sl.No.	No.of Appellate orders received		No. of cases in which action is taken to collect arrears		Balance	No of cases in		D-1	No. of cases		D.	P
	In the month	Upto the month	In the month	Upto the month		In the month	Upto the month		In the month	Upto the month	Balance	Remarks