

No.C1-28002/12/CT

Office of the Commissioner of
Commercial Taxes
Thiruvananthapuram
Dtd.29 / 10 / 2012

CIRCULAR No.28 / 2012

Sub:- Maintaining current telephone numbers of all assessees -
Instructions issued - reg.

Ref:- Judgment dtd.20-07-2012 in W.A.1006/12

Hon'ble High Court of Kerala in its Judgment dtd.20-07-2012 in W.A.1006/12 has observed the following *"It is seen that even these days there is communication gap between the department and the assessee. In some cases assessee close business and even there after notices are sent as in this case in the closed address leading to ex-parte assessments which in turn give rise to litigation in Court and remand and delay. In another set of cases assessee change business place and without noticing the same correspondence is made by the department to old address. In our view if an effort is made by the department, there will be no difficulty to trace the assessee even after closure of business or even after shifting of the business."*

In view of the observation made by the Hon'ble High Court, all assessing officers are hereby instructed to maintain current telephone numbers of all registered dealers as well as their authorized representatives on their rolls. The same shall be passed on whenever required among departmental officers, particularly Intelligence Officers and Officers in-charge of check posts, which would help them in their duty.

Sd/-
COMMISSIONER