

J3/40520/15/CT

Office of the Commissioner,
Commercial Taxes, Tax Towers,
Karamana.P.O. Thiruvananthapuram.
Dated: 07.12.2015.

Circular No. 31 /2015

Sub:- CTD-KVAT Act & Rules – condonation of delay in filing the appeals and observation of the Hon'ble High Court of Kerala-reg:

Ref:-1. Order in OP (Taxes) Nos. 01/15, 2/15, 4/15 to 8/15 dtd 16.10.2015 of the Hon'ble High Court of Kerala.

2. Circular No. 30/2015 dated 3/12/2015

As per the Circular issued read second above directions were issued to all concerned officers to ensure that second appeal before the Hon'ble Tribunal and the appeals or revision before the Hon'ble High Court should be filed within the time limit prescribed as per the provisions of KVAT Act 2003. It is further instructed if the second appeals before the Hon'ble Tribunal or appeals or revision before the Hon'ble High Court are filed with delay condonation petitions, the affidavits and petitions shall contain sufficient cause for the delay and the delay should be properly explained.

This direction form part of the directions already issued as per the Circular read above. All controlling officers shall see that the above directions are strictly complied with by all officers under their jurisdiction.

Sd/-
COMMISSIONER

To

All Deputy Commissioners/ Deputy Commissioner (Int.)/ Law Officers.