

F1.Pdl-01/16-17

Office of the Commissioner
Commercial Taxes
Tax Tower, Karamana
Thiruvananthapuram
Dated 28/01/2017

CIRCULAR NO 5/2017

Sub :- Statement of Facts – Guidelines for proper submission – Instruction
issued - reg

Statement of facts prepared by an Officer who is in the party array is the prime document relied up on by the Department to file counter affidavit and statements. Utmost care and caution have to be taken by the Officers while preparing it. Once an affidavit is filed, if anything is later found to be a wrong or misconceived fact, it tantamounts to misleading the Hon'ble Court. Hence it is the duty of each and every Officer of the Department to see and ensure that only correct, accurate and relevant statement of facts are furnished. In the circumstances, following guidelines are issued for proper execution of the above items of work.

(1) Statement of facts must be correct and complete in each and every aspect. Before furnishing statement of facts the concerned Officer must have a clear idea as to the specific contentions of the litigant.

(2) Once the point of dispute is ascertained, specific reply has to be furnished to that point. Elaborate, irrelevant and unnecessary narrations must be avoided in statement of facts. The submitted facts must be correct and accurate.

(3) A summarized version of the history of the case, the specific contentions of the litigant and reply of the Officer to the contentions have to be furnished with necessary elaborations. Parawise reply to the contentions and also to the grounds of petition urged must also be provided in the statement of facts, but while doing so stick on to the point in dispute and repetition must be avoided.

(4) Narration of legal issues must be in consonance with the statutory provisions, rules or clarifications. Contradictions or inconsistencies between statutory provisions and submission of facts must also be avoided. Interpretation of legal points according to the whims and fancies of the Officer is to be dispensed with.

(5) Importance has to be given to the dates and figures referred to in the Statement of facts. The chronological order of events must be correct and specific.

(6) If supportive documents are necessary, definitely it must be attached with the statement.

(7) After sending the Statement of fact by e-mail, it has to be ensured that the matter has been received in the office in due course by contacting the liaison officer. Also get the name of the Government Pleader appearing for the Department by contacting the liaison officer.

(8) The name, designation, mobile as well as land number of the Officer furnishing Statement of Facts has to be mentioned at the bottom of the SF so that in case of any emergency, the Government Pleader or the liaison officer can directly contact the Officer.

(9) If any discussion is required for enlightening any special or important thing, that can be done by contacting the Government Pleader.

✓ (10) Last but not the least, furnishing Statement of facts in time to the Advocate General is a matter of prime importance.

These instructions are to be strictly adhered to.


COMMISSIONER

To
All Officers