

**NO. VC1. 33463/05**

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated: 8-8-2005.

**CIRCULAR No. 17/2005**

With the introduction of VAT, the Appellate wing of the department has been restructured. The posts of Appellate Asst. Commissioners have been dispensed with, in order to have sufficient officers for the VAT offices and VAT Audit; also, it is expected that there would not be too many disputes under the new system and that therefore the Deputy Commissioners (Appeals) would be able to discharge all the appellate functions. Two Deputy Commissioners have additionally been deployed to the appellate wing, one each at Kollam and Ernakulam. Appeals pending with the Appellate Asst. Commissioners at the time of introduction of VAT have been transferred to the Deputy Commissioners (Appeals) in accordance with the following territorial jurisdiction:

DC (Appeals) -I, Kollam	- Alappuzha and Pathanamthitta.
DC (Appeals)-II, Kollam	- Trivandrum, Kollam and Kottayam
DC (Appeals)-I, EKM	- Mattancherry and Idukki.
DC (Appeals)-II, EKM	- Thrissur and Malappuram.
DC (Appeals)-III, EKM	- Ernakulam and Palakkad
DC (Appeals)-I, KKD	- Kozhikkode, Wayanad, Kannur and Kasargod.

The following instructions are issued for the functioning of the Appellate wing:

1. Deputy Commissioners (Appeals) will hear appeals and related petitions only in the districts from where the cases have originated. They will conduct sittings in each district in which they have jurisdiction. There should be fixed days for hearing in each district which should be intimated to the public through a press release.
2. Deputy Commissioners in charge of districts will ensure that the Deputy Commissioner (Appeals) is provided sufficient facilities for conducting hearing, transporting records etc. Deputy Commissioners in charge of districts should also allow one or two staff members to assist the Deputy Commissioner (Appeals) in districts other than the headquarters of the latter. These staff will be in charge of maintenance of records, receipt of appeals and petitions in the absence of the Deputy Commissioner (Appeals) etc.
3. Appeals will be taken up for disposal strictly in the order of the receipt. In cases where petitions for urgent hearing are received, the Deputy Commissioner (Appeals) should first satisfy himself that there are genuine grounds for conducting an urgent hearing and issue an order to that effect, and only thereafter should hear the appeal.

4. Stay petitions should be disposed of within three weeks of receipt as for as possible. In all cases where stay orders were passed, the appeals should be disposed of within two months of the date of the stay order.
5. Advance tour programs should be sent to the Commissionerate in the last week of the month, indicating the program of work for the next month. Copies of the tour program will be displayed in the notice board of the office of the Deputy Commissioner (Appeals) as well as the office of the Deputy Commissioners in charge of the districts concerned.

**Sd/-**  
**COMMISSIONER**