

**20. PROCEEDINGS OF THE COMMISSIONER, COMMERCIAL TAXES
THIRUVANANTHAPURAM**

Present:- Sri.Paul Antony.IAS

Sub:- KVAT Act- 03-Clarification U/s. 94- Application filed by M/s. Meck Mouldings Palakkad- clarification orders issued- reg:

Read:- Application in Form 24 dated 22.12.05

ORDER No.C7.53662/05/CT Dt. 02.02.06

M/s. Meck Mouldings, Kanjikode, Palakkad has sought for clarification under section 94 of the KVAT Act 03 on the following.

The applicant dealer is a pet performs and pet bottle manufacturer. The applicant normally supplying the goods to those customers who have sales tax registration. Many people are approaching the applicant to purchase the items, but most of them have no Sales Tax Registration and it is found that the address and phone numbers given by such customers are not correct and proper. Hence the applicant sought for clarification as to whether billing to such customers are legal or not and whether any penalty will be imposed on such billing.

Billing to customers without Sales tax registration and proper address are not proper. As per Rule 58(10) of KVAT (Amendment) Rules 05, where the amount of sales invoice exceeds rupees five thousand, complete address with name of the buyer should be entered in the tax invoice to the maximum possible extend.

The point sought for is clarified as above.

Sd/
Commissioner