

**57. PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES
THIRUVANANTHAPURAM**

Present:- Paul Antony. IAS

Sub:- CT Dept. KGST Act 1963- Clarification U/s 59A-Applicability of Sn.7(1)- Orders issued:

Reg:

Read:- Application dt. 11.12.04 from Sri.M.V.Balakrishnan, Gold & Silver Merchants Association, Payyannur.

ORDER No.C3.69628/04/CT DT. 10.05.06

Sri..M.V.Balakrishnan, Secretary, Gold and Silver Merchants Associations, Payyannur has sought clarification regarding the applicability of Section 7(1) as regard to those who have done business during 2003-04. The applicant was given an opportunity for personal hearing, but had not turned up. Hence the case is disposed of on merits.

The compounding scheme presupposes existence for there years. Without that condition no compounding can be opted. Therefore the applicant has to pay the rate specified in the schedule. The point sought is clarified accordingly.

Sd/
Commissioner