

**PROCEEDINGS OF THE COMMERCIAL TAX OFFICER, SECOND CIRCLE,
THRISSUR.
PRESENT : A. RAFAEK**

Dated: 18.04.2013

Sub: - KVAT Act 2003 – Section 16 (10) - Sri. K.G. Muthukumar, M/s. K.G.M. Traders, T.C 41/03/299/2, Panamukku, Nedupuzha, Thrissur (32080603803) Registration Cancelled – orders issued – reg.

Read: - This office notice No. 32080603803/12-13 dated 20.03.2013.

Sri. K.G. Muthukumar, M/s. K.G.M.Traders, T.C 41/03/299/2, Panamukku, Nedupuzha, Thrissur is an assessee on the rolls of this office with TIN: 32080603803. The assessee failed to file monthly returns and did not remit the tax on the sales effected for the months from August 2012 to February 2013. Enquiry and verification of check post transaction revealed that the dealer was effected interstate purchases during the period and these transactions were left out of accounts with the non filing of returns which causes loss of revenue. The continuance of registration would cause further evasion of tax. As the dealer is liable to file monthly returns with proof of remittance of tax on the sales effected by him penalty notice and proceedings were also issued to dealer for the non-compliance.

A notice as read above was issued through registered post to the dealer proposing to cancel the registration, inviting objections against the proposal with an opportunity of being heard in person in this matter. The letter was returned by the postal authority with the remarks “Refused hence returned to sender”. Hence it is deemed that, the notice was duly served to the dealer as provided under section 88(C) of the KVAT Act 2003. Hence, the following orders are issued.

ORDER NO. 32080603803/12-13 DATED 18.04.2013

In the circumstance and in the interest of revenue, for the reasons stated above, by exercising the powers vested upon me under section 16(10) of the KVAT Act 2003 and under section 7(4) of the CST Act 1956 the registration certificate granted both under KGST & CST Act bearing TIN: 32080603803 and 32080603803-C hereby cancelled with immediate effect and Form No. 5B – De – Registration notice, is also issued herewith, which is appended.

The dealer is directed to surrender the Registration Certificate and all other used/unused statutory forms to the under signed.

**COMMERCIAL TAX OFFICER,
SECOND CIRCLE, THRISSUR.**

To

Sri. K.G. Muthukumar,
M/s. K.G.M. Traders,
T.C 41/03/299/2, Panamukku,
Nedupuzha, Thrissur.

Copy submitted to: All Deputy Commissioners / Deputy Commissioners(I) / Inspecting
Assistant commissioners/Commercial Tax Check Posts/File/SF.