

No. B2-747/13(2)

Office of the Deputy Commissioner,
Commercial Taxes, Kannur
Dated: 28.02.2013.

To

The Inspecting Assistant Commissioner,
ITMC,
THIRUVANANTHAPURAM

Sir,

Sub:- KVAT Act 2003 – Suspension of registration u/s. 18 – Sri. Shahul
Hameed, Parappayil Agencies, Azhikkode – 32120534057 – reg.
Ref:- This office Order No. B2-747/13 dt. 27.02.2013.

The registration of Certificate of Sri. Shahul Hameed, Parappayil
Agencies, Azhikkode, 32120534057, is suspended for one year u/s. 18 of the
KVAT Act 2003. Hence you are requested to publish the above in the official
website of Commercial Taxes Department prescribed under rule 20 of KVAT
Rules 2005.

Yours faithfully,

Encl: Copy of Reference

S/d
DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KANNUR

/Approved for issue/


MANAGER

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PROCEEDINGS OF THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, KANNUR.

Present : Muraleedharan Gopalan

Sub:- KVAT Act 2003 – Sri. Shahul Hameed, Parappayil
Agencies, Azhikode, dealer in Plywood -
Report submitting – reg.

Read:- 1) This office notice No. B2-747/2013 dated 22.02.2013.
2) Letter No. 32120534057 dated 22.02.2013 of the CTO,
1st Circle, Kannur.

As per the documents and returns filed by Sri. Shahul Hameed.K, Parappayil Agencies, Palot kunnubrom, Azhikode 32120534057 and according to the report furnished by the Commercial Tax Officer, 1st Circle, Kannur, vide letter No. 32120534057 dated 22.02.2013, it is very clear that he violated the conditions of the Registration Certificate and provisions of KVAT Act and Rules. Also he evaded tax for Rs. 80,51,299/- (Rupees Eighty Lakhs fifty one thousand two hundred and ninety nine only) during the period upto December 2012, according to the report of the Commercial Tax Officer, 1st Circle, Kannur. In the above circumstances, it was proposed to suspend the Certificate of Registration granted to him for a period of one year under Section 18 of the KVAT Act 2003. He was also offered an opportunity of being heard as per the provisions of Rule 20 of KVAT Rules 2005. In response to the notice, the dealer personally appeared on 26.02.2013 and put forward his arguments. His main contentions were that he has accounted all the transactions made by him and paid tax for the interstate sales properly. Hence there is no case to suspend him registration for one year.

I have considered the arguments put forward by the dealer. The report received from the Commercial Tax Officer, 1st Circle, Kannur is a clear evidence of suppression of tax exceeding Rs. 10 Lakhs. Hence this is a fit case to take action against the dealer under Section 18 of the KVAT Act 2003 effecting immediate suspension of Registration. I have disclosed the materials revealed by the Commercial Tax Officer, 1st Circle, Kannur at the time of personal hearing. In the above circumstances, the following orders are passed.

(.....2)

ORDER NO. B2-747/2013 Dated 27.02.2013.

In exercise of the powers vested upon me under Section 18 of the KVAT Act 2003, I do here by suspend the Registration Certificate granted to Sri. Shahul Hameed.K, Parappayil Agencies, Azhikode, 32120534057 for a period of one year with immediate effect.



**Deputy Commissioner,
Commercial Taxes, Kannur.**

To
**Sri. Shahul Hameed,
Palottuvayal Lane,
Palottuvayal,
Azhikode.**

**Copy forwarded to the Inspg. Asst. commissioner, C.T, Kannur
- do - the GTO, 1st Circle, Kannur.**

I have considered the arguments put forward by the dealer. The report received from the Commercial Tax Officer, 1st Circle, Kannur is a clear evidence of non-payment of tax amounting to Rs. 10 Lakhs. Hence this is a fit case to take action against the dealer under Section 18 of the KVAT Act 2003 with suspension of registration. I have discussed the matter with the Commercial Tax Officer, 1st Circle, Kannur in the date of 27.02.2013 and the above order and the following orders are passed.