

The connected audit objection is on non-levy of penalty and interest in the case of Sri. K. G. Lawrance. M/s. Geo Sea Food. In this regard notice issued to the dealer on the basis of modified demand.

Thiruvananthapuram,
8th December, 2022.

SUNNY JOSEPH
Chairman,
Committee on Public Accounts.

for rule 28A, the following rule shall be substituted, namely:—

(8) Declaration in respect of sales deemed to be in the course of export under sub-section (3) of section 5 of the Central Sales Tax Act, 1956.—
A dealer who purchases goods from another dealer in circumstances in which the sale to him is to be deemed to be in the course of export under sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) shall furnish to the selling dealer the original and duplicate portions of the declaration in Form H prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 duly filled in and signed by him or by any responsible person duly authorized by him in this behalf and shall retain the counterpart.

(2) A dealer who claims that a sale is to be deemed to be in the course of export under sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), shall attach to his return of turnover for the return period, in Form No. 10, the original portion of the declaration in Form H prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957 received by him from the purchasing dealer. He shall produce the duplicate portion of it marked for inspection, if the assessing authority directs him to do so.

(3) The supply, use, custody, maintenance of account and validity of the declaration in Form H shall be in accordance with the provisions of rule 11D of the Central Sales Tax (Kerala) Rules, 1957.

(9) for rule 30 the following rule shall be substituted, namely:—

30. Payment of tax at compounded rates.—(1) Every dealer eligible to pay turnover tax at compounded rate under section 7, who desires to exercise the option provided for under the said section may apply to the assessing authority concerned for permission to pay turnover tax at the rates specified therein in Form No. 21 on or before the 30th day of April of the year to which the option relates or along with the application for registration under the Act, whichever is later.

Provided that the assessing authority may admit an application filed after the prescribed date for good and sufficient reasons to be recorded in writing.

Provided further that the application relating to the year 2005-2006 shall be filed with the Assessing Officer from the date on which the Kerala General Sales Tax (Amendment) Rules, 2006 is published.

(2) (i) If the assessing authority is satisfied that the application filed is in order, it shall grant the permission in Form No. 22.

(ii) If the application filed is not in order, the assessing authority shall reject the application for reasons to be recorded in writing, after giving the dealer an opportunity of being heard.

(10) The dealer shall submit along with the monthly liquor made during the month goods, quantity and purchase bill/invoices.

(10) rule 30A shall be

(11) in rule 32, sub-rules (15A) shall be omitted.

(12) rule 59A shall be

(13) after Form No. 9 the following forms shall be inserted, namely:—

"KERALA GENERAL SALES TAX RULES, 1963

Form No. 10

ACKNOWLEDGMENT FOR RECEIPT OF RETURN

[See Rule 21 B (1)]

Office Address

Date:

R.C. No.

To

Name and Address of the dealer

The undersigned hereby certifies that the return in Form No. 9 furnished by you for the period specify month/quarter.

Seal

3/13/17/2006/DTP

Signature and designation of the assessing authority.

tion is granted under sub-rule (2) shall Form No. 9 a statement of purchases of invoice number and date, particulars of and with photocopies of the

(13C), (14), (14A), (14AA), (14C) and

Annexure II

Vilasini v. State of Kerala (S. Sankarasubban, J.)

2001

The impugned order is passed under S. 438 of the Criminal Procedure Code. No appeal is provided under the Criminal Procedure Code. Therefore, we are of opinion that registry is right in holding that the appeal is not maintainable and appeal need not be numbered. In view of our finding that appeal is not maintainable, we are not considering the merits of the case or correctness of the view taken by the learned Single Judge. The appeal is, therefore, dismissed.

2001 (1) KLT 320

Hon'ble Mr. Justice S. Sankarasubban &
Hon'ble Km. Justice A. Lakshminikutty

Vilasini v. State of Kerala

General Sales Tax Act, 1963 (Kerala), Schedule I Entry 87 - Soda and
sold as second sales are not taxable.

According to petitioner, this case is governed by Entry 87 of Schedule I of the K.G.S.T. Act, 1963. As per Entry 87 which stood at the relevant time the commodities are taxable only on first sale. Here admittedly there is second sale. The learned Government Pleader was not to submit that the item is not fall under Entry 87. Hence we are of the view that the order by the assessing authority confirmed the appellate authority and modified by the Tribunal is wrong. The assessment orders are set aside.

K. Reghu Kottappuram

For Petitioner

Government Pleader (V.V. Ashokan)

For Respondent

JUDGMENT

S. Sankarasubban, J.

This TRC is filed against the judgment in T.A. Nos. 427 to 429 of 1999-2000 and 247/97. The petitioner is an assessee under the Kerala General Sales Tax Act in respect of the business turnover in Yamuna Tourist Home, Adoor. The petitioner is assessed for sales tax for the assessment years 1990-91, 1991-92, 1992-93 and 1993-94 by the Additional Sales Tax Officer, Adoor fixing assessable turnover as Rs. 11,50,330 for the year 1990-91, Rs. 14,16,925/- for the year 1991-92, Rs. 17,30,100/- for the year 1992-93 and Rs. 21,50,790/- for the year 1993-94. The assessments were made on estimate rejecting the returns filed and accounts produced for the

T.R.C. No. 211 of 2000

Decided on 30th November, 2000