

DEPARTMENT OF COMMERCIAL TAXES, KERALA
PROCEEDINGS OF THE AUTHORITY FOR CLARIFICATION
U/s.94 OF THE KERALA VALUE ADDED TAX ACT, 2003.

Members present are:

1. *T.V. Kamala Bai, Joint Commissioner (Law), O/o.CCT, Tvpm.*
2. *Abdul Jabbar.V.K, Joint Commissioner (Audit & Inspection), O/o.CCT, Tvpm.*
3. *A. Asok Kumar, Deputy Commissioner (Internal Audit), O/o.CCT, Tvpm.*

Sub: KVAT Act, 2003- Clarification U/s. 94 - Application declined - Orders Issued.

Read : Application from M/s Prima Plastics Ltd., Muvattupuzha dated 5/3/2010.

ORDER No.C3/9556/10/CT DATED 11/4/2011.

1. M/s Prima Plastics Ltd., Muvattupuzha has preferred an application U/s 94 of the Kerala Value Added Tax Act, 2003, seeking clarification on the following.

a. Can KVAT & CST Audit Assessed file of 2005-06 re-opened in the name of completion of CST assessment?

b. Applicability of Section 25(1) of the KVAT Act, if an issue relates to IPT Credit of Kerala Tax on Entry of Goods in Local Area?

c. The applicant has requested to clarify whether fixed overhead EOT crane used within the factory, transformer, cooling tower for machinery, specialized electrical cables & hydraulic oil for machinery falls within the purview of SRO No. 324/2005 dated ?

d. Would SRO No. 324/2005 apply as per Rule 13 & 14 of KVAT Rules for determination of IPT Credit for Capital Goods?

e. Non-issuance of Form 25B deny IPT Credit, if Form 25B is filed along with monthly return & after audit assessment Form No. 25 is not in assessing office file when it is re-opened by another officer?

f. From which date is Form No. 21J required?

g. Would claim of Entry Tax as per Kerala Tax on Entry in Local Area's Act and denial of IPT Credit in KVAT liability stands ground as the Hon'ble High Court has declared this Act as null & void?

2. The authorised representative of the applicant was heard. The authorised representative submitted that orders have already been passed by the assessing authority and the matter is pending before the Appellate authority in this regard. Hence, a clarification cannot be issued under section 94 of the Kerala Value Added Tax Act, 2003, and the application seeking clarification is declined.

T.V. Kamala Bai
Joint Commissioner (Law)
O/o CCT

Abdul Jabbar.V.K
Joint Commissioner (A&I)
O/o CCT

A. Asok Kumar
Deputy Commissioner (IA)
O/o CCT

To,

M/s Prima Plastics Limited.
Door No. X/ 588Q, A - Kinfra SIP Survey No. 508 (part),
Block No. 32, Nellad P.O., Mazhuvannaur Village,
Ernakulam, Kerala - 686 721.