

No.J1.51174/05/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated. 31.10.05

**CIRCULAR No. 25/2005**

Sub:- Delay in submitting assessment records before the STAT- Instructions- reg:

Ref:- Review by the High Court- disposed of STAT Cases- Reg:

It has come to the notice of the Commissioner of Commercial Taxes from the Judicial Member of the STAT Bench that they are facing many difficulties in disposing cases for want of assessment records. It has been further stated that even after repeated adjournments for submitting the assessment records, the assessing authority and the controlling officers are not cared to submit the records in time before the Tribunal. This adversely affects the interest of the state revenue. In the circumstances all Deputy Commissioners and Inspg. Asst. Commissioners are instructed to confirm that the connected assessment records are submitted before the Tribunal before hearing of each case, and to dispose the cases then and there. Any laxity in this case will be viewed seriously. The concerned Deputy Commissioners and Inspg. Asst. Commissioners will also be held liable for the lapse.

The Deputy Commissioners should acknowledge the receipt of this Circular and obtain the acknowledgement from their subordinates.

Sd/  
For Commissioner