

RPAD

S.No. 2447

No.DCCT(A-2.2)/DVO-02/2019-20

**GOVERNMENT OF KARNATAKA
(DEPARTMENT OF COMMERCIAL TAXES)**



Office of the Deputy Commissioner of
Commercial Taxes, Audit-2.2, DVO-2
2nd Floor, No.642, Pioneer Plaza,
Kenchenahalli Main Road,
Raja Rajeshwarinagar, Bengaluru-98
Dated 19th October, 2020.
Phone : 080-26994408

ENDORSEMENT

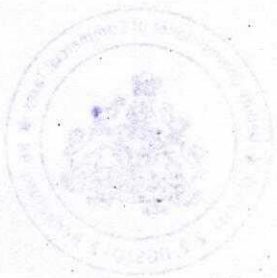
Sub: M/s.Britannia Industries Ltd.-TIN 29220142384
Assessment order under Sec.9(2) of the CST
Act, 1956 for the year 2017-18 dt.25-02-2020

- Ref: 1. Dealer letter dt.31-03-2020(filed on 22-5-2020)
2. Dealer letter dt.10-6-2020(filed on 12-6-2020)
3. This office endorsement issued dt.11-08-2020
4. The dealer letter dated 31-08-2020

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The order under Sec.9(2) of the CST Act, 1956 is concluded for the tax period April, 2017 to June, 2017 on 25-02-2020 vide CAS No.335294940 and demand No.176755317 form VAT-180. Before conclude the order under Sec.9(2) of the CST Act, 1956, an endorsement was issued to the dealer dt.21-01-2020 and given sufficient time to the dealer to file legal documentary evidences and the assessee has failed to furnish the legal documentary evidences in respect of royalty sales. After order passed under Sec.9(2) of the CST Act, 1956 on 25-02-2020, then the assessee has filed letter dt.31-03-2020 sent through RPAD to this office on 22-5-2020 and filed letter referred in ref.(2) and (4) above. Verified the letter filed by the assessee alongwith documents furnished. An endorsement has been issued by this office on 11-08-2020 to the dealer for personal hearing. Accordingly, the personal hearing opportunity are provided to the assessee and appeared for personal hearing on 29-05-2020 and 12-6-2020. Sri Veeresh Accounts Officer and Sri M.K.Gopinath is appeared on 25-6-2020, Sri Karthik, Accounts Officer is appeared on 31-08-2020 and 7-9-2020.

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The assessee has filed copy of the trade market licence agreement dt.16-11-2017 to this office on 7-9-2020. He is heard. Verified and examined the letter filed by the dealer with CST assessment records. Before conclude the order under Sec.9(2) of the CST Act, 1956 sufficient time was given to the dealer and the dealer has failed to furnish the legal documentary evidences before the assessing authority. Therefore letter filed by the dealer is not considered at this stage. The assessment order is passed on the basis of records furnished and available at that time. There are no mistake apparent on records and it is not the issue of statutory forms to consider. In view of these facts, the rectification application finds no consideration.

To

M/s.Britannia Industries Limited,
No.35, KIADB Industrial Area,
Bidadi, Ramanagar Dist. 562 109.

TIN 29220142384

Deputy Commissioner of Commercial Taxes
(Audit)-2.2, DGSTQ-02, Bangalore

Deputy Commissioner of

Commercial Taxes (Audit) - 2.2, DGSTO - 2
Raja Rajeshwari Nagara, Bengaluru - 560 098

19/10/2020