

# THE KERALA VALUE ADDED TAX RULES, 2005

## FORM NO. 44

### APPEAL MEMORANDUM TO THE APPELLATE TRIBUNAL U/S. 60

[See Rule 78]

BREFORE THE APPELLATE TRIBUNAL,.....

Appeal No..... of.....20..... {  
} Appellant(s) Versus { } Respondent

1. District in which assessment was made :
2. Assessment year :
3. Authority passing the original order in dispute :
4. Deputy Commissioner (Appeals) passing the order in Appeal under section 55 :
5. Date of communication of the order Now appealed against :
6. Address to which notices may be sent to appellant :
7. Address to which notices may be sent to the respondent :
8. Relief claimed in appeal :
  - a. Turnover determined by the Assessing Authority Rs. passing the assessment order disputed
  - b. Turnover confirmed by the Deputy Commissioner Rs. (Appeals)
  - c. If the turnover is disputed:
    - i. Disputed turnover Rs.
    - ii. Tax due on disputed turnover Rs.
  - d. If the rate of tax is disputed:
    - i. Turnover involved Rs.
    - ii. Amount of tax disputed Rs.
  - e. Any other relief claimed :
9. Grounds of appeals, etc. :

**VERIFICATION**

I/ We.....the appellant do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today, the .....th day of .....20.....

(Signed)  
Appellant  
(Signed)  
Authorised  
Representative

**N.B.:**

1. The Appeal should be in quadruplicate and should be accompanied by four copies(at least one of which should be the original or an authenticated copy) of the order appealed against and also three copies of the order of the Assessing Authority.
2. The Appeal when it is filed by any person other than an Officer empowered by Government under sub-section (1) of section 61, should be accompanied by a chalan receipt in support of having paid the fee [of Rupees one thousand only] The fee should be credited in Government Account. Cheques, drafts, hundies or other negotiable instruments will not be accepted.
3. The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.