

No.C2.45387/07/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated. 15..12..07

**CIRCULAR No. 50/07**

Sub:- KVAT Act 03- Collection of advance tax further instruction  
issued- Reg:

Read:- Circular No. 53/06 Dt. 22.12.06

As per circular No. 53/ 06 dealer are permitted to remit advance tax before the assessing authority concerned, subject to the conditions specified therein. Now it is brought to notice that dealers are experiencing inordinate delay in clearing consignments at check posts since the Department is insisting on demand drafts for the payment of advance tax. The issue has been examined and the following further instructions are issued.

Dealers, whose cheques are regularly being accepted for monthly tax are permitted to remit advance tax by way of bank cheques also, provided that the cheques is drawn on a bank in the same station as the assessing officer. Such mode of payment will not be permitted at CTCP.

Commissioner

To  
All Officers