

No: C2-31618/13/CT

Office of the Commissioner
Commercial Taxes, Tax Towers
Killippalam, Karamana P O
Thiruvananthapuram
Dated.15.11.2013

From

Commissioner

To

Deputy Commissioner (Int)
Thiruvananthapuram, Ernakulam, Kozhikode

All Deputy Commissioners

Sir,

Sub: - KVAT Act – Transportation of rubber - Instruction- Reg
Ref: - Representation filed by Indian Rubber Dealers Federation dtd.
22.10.13

The Indian Rubber Dealers Federation filed a representation stating that, while movement of rubber takes place, intelligence officials of commercial taxes department harass dealers for the reason that sale bill is not accompanied with the transport even when the consignment is accompanied with a delivery note.

58(16) of KVAT Rules states the circumstances in which a delivery note in form 15 can be used for the transport. The relevant portion of rule 58(16) pertaining to this issue, is extracted below;

Every wholesale dealer while delivering goods to retail dealer in pursuance of sale where no sale bill is issued, or every person who consigns goods by any vehicle or vessel or any other means in pursuance of a sale, where a sale bill is not issued, or consigns goods through the said means from one godown to another or from one of his shops to another for the purpose of storage or sale, shall issue a delivery note in Form No. 15

Delivery Note shall also be used for the transport of such goods as may be notified by Government from time to time even where such goods are accompanied by sale bill, invoice or cash memorandum, as the case may be.

The matter was also examined in the light of section 46(3). In the circumstances, it is instructed that when a duly filled up delivery note in Form 15 confirming to the circumstances mentioned in rule 58(16)

accompanies the consignment of any commodity including notified goods like rubber, the same shall not be detained solely for reason that sale bill does not accompany the consignment.

You are directed to instruct the field formations as above.

Yours faithfully

Sd/-

Joint Commissioner (General)

For Commissioner

//Approved for issue//



Superintendent

Copy to: Indian Rubber Dealers Federation.