

Office of the Commissioner,
State Goods and Services Tax Kerala,
Thiruvananthapuram.,
Dated: 19/10/2017

From

The Commissioner

To

The DGM Commercial,
Indian Rare Earths Limited, Chavara,
Kollam-691583.

Sir,

Sub: KSG&STD – Purchase of goods kept out of the GST
against C - Form- clarification requested- reg.

Ref:- Your letter dt.06/09/2017.

As per section 8(3) (b) of the CST Act 1956, a registered dealer can effect interstate purchase, against C-Form, of goods or classes of goods specified in his certificate of registration intended for re-sale or for use in the manufacturing or processing of goods for re-sale or in the telecommunication network or in mining or in the generation or distribution of electricity or any other form of power.

In view of implementation of GST w.e.f 01/07/2017, definition of goods under clause (d) of section 2 of the CST Act has been amended, vide Taxation Laws (Amendment) Act,2017 dated 4th May 2017 of the Govt. of India and HSD comes under the definition of goods.

Since HSD has been kept out of the purview of GST, it is clarified that issuance and use of declaration forms under the CST Act including declaration in Form C will continue as prior to 1st July 2017 for purchasing HSD for use in mining purpose as claimed and on condition that such procured HSD cannot be used for any other purposes.

 Yours faithfully,
THULASEEDHARAN PILLAI
JOINT COMMISSIONER
JOINT COMMISSIONER