

C2-37481/06/CT

Office of the Commissioner

Commercial Taxes

Thiruvananthapuram

Dated 15/10/2009

Circular No. 15/ 2009

Sub: KVAT Act 2003-Collection of Advance Tax from Live Chicken dealers –
Further instructions issued.

Ref: Circular No 27/2007

In order to effectively check various modes of tax evasion practiced by certain dealers who brings live chicken from outside the state by way of fake currency notes, fabricated Chalans etc. detailed instructions were issued which mandates that payment of Advance tax on the transport of live chicken at check posts shall be by way of Demand Draft drawn in favour of the Commercial Tax Inspector of the respective Check post. Despite these instructions huge malpractices were noticed again in certain check posts, mainly in Naduppuni where instruments stated to be Pay Orders produced were later revealed to be only Cheques issued by one Society. These Cheques were dishonoured later due to the reason 'insufficiency of funds'. In the light of the above to prevent recurrence of these types of practices in future the following strict directions are issued.

It is directed that Advance tax with regard to transport of live chicken at Check posts shall be accepted only by way of Demand Draft drawn on any Nationalised Bank. It is further instructed that the Demand Draft drawn payable at following places alone shall be accepted with regard to the Check posts mentioned below:

Naduppuni payable at Chittoor
Bangra Manjeshwar payable at Bangra Manjeshwar
Amaravila payable at Neyyatinkara
Aryankavu payable at Punalur
Walayar payable at Chittoor
Govindapuram payable at Chittoor
Muthanga payable at Sulthan Bathery

These instructions shall be scrupulously followed.

Sd/-

COMMISSIONER

C2-37481/06/CT

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated 2/11/2009.

ERRATUM TO CIRCULAR No.15/2009 DATED 15/10/2009

In the Circular No.15/2009, the reference cited was incorrectly given as Circular No.27/2007. The correct reference is Circular No.25/2007.

In Para 2 of the Circular No. 15/2009 the following shall be included:

“Kumily check post, payable at Kumily”.

Circular No.15/2009 stands modified to the above extent.

COMMISSIONER