

No. C1. 44493/04/CT

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated: 8-8-2005.

CIRCULAR NO. 20/05/CT

Sub:- Detention of consignment for physical verification - certain instructions issued - Reg:-

.....

A number of instances have recently come to notice in which officers of the checkposts of the department are directing transporting agencies to detain certain consignments and later asking them to bring back the goods for physical verification. Though this is explained to be due to lack of co-operation from the transporting agencies as well as practical difficulties in unloading parcel vehicles carrying a number of consignments, this practice lack fairness, and suitable alternatives have to be found. The following instructions are therefore issued for compliance by all officers in charge of checkposts.

In cases where an officer in charge of a checkpost has sufficient reason to suspect tax evasion, and physical verification of goods is not possible at the checkpost, the transporting agency may be directed to detain the goods in the premises from where the goods are to be delivered to the consignee. Thereafter, the officer in charge of the checkpost should forward the documents to the Int. Officer having jurisdiction over the premises of the transporting agency concerned for physical verification and further action as per the statutory provisions. The documents should be forwarded on the same day. The notice issued by the checkpost should also contain the office address of the Int. Officer concerned so that they can contact him for taking further steps.

On receipt of the document from the checkpost, the Int. squad concerned will physically verify the goods in question and determine whether there is any attempt to evade tax and dispose of the case in accordance with statutory provisions.

The above procedure shall also be followed in the case of goods carried by transporting agencies that are detained by Int. Squads, suspecting evasion of tax. The Int. Squad that detains the goods shall forward the documents to the Int. Officer having

jurisdiction over the area where the premises of the transporting agencies is located for further action as mentioned above. This need be done only if the transporting agency's business premises are located outside the jurisdiction of the Intelligence Squad that detains the goods.

All Deputy Commissioners and Deputy Commissioners (Int.) should ensure that the above instructions are followed without deviation. The receipt of the circular should be acknowledged.

Sd/
COMMISSIONER