

K1-4000/05/CT

Commercial Taxes Department  
Thiruvananthapuram  
Date: 01.10.2005

**CIRCULAR NO.24/2005/CT**

Sub:- Details of dealers registered under CST Act & C-Form issued/ received by them – called for

Tax Information Exchange System (TINXSYS) is the backbone of the Value Added Tax regime and the State of Kerala also joined the system after investing considerable amount as State share. As first phase, dealer data and 'C form' details of brother States are going to be exchanged by the TINXSYS. For this purpose and as part of streamlining the implementation of Value Added System of taxation, the data on registered dealers under Central Sales Tax Act and their transactions covered by 'C forms' are required to be furnished to the Empowered Committee, as instructed. By amendment made in the Central Sale Tax Act 2002 production of 'C forms' was made mandatory on all inter state transactions. Now the Government of India proposes to phase out the CST Act and wants to ascertain the Revenue loss to the State on account of scrapping of CST Act, 1956. But additional effort has to be made in collecting data on 'C forms' issued, since the Act is silent regarding the value that could be covered by a single form. The registered dealers can cover all transactions made during the financial year under a single form. It is understood that only a small portion of the dealer data has so far been prepared and forwarded as required above.

In the circumstances, all Assessing Authorities are hereby directed to prepare a full list of dealers registered under CST Act and the 'C form' issued by them for the assessment year 2004-05 and received by them for the year 2003-04 respectively and furnish the data electronically in the prescribed format enclosed herewith so as to facilitate storage and processing at the most within 15 days from the date of receipt of this circular. The progress of work will be reviewed by the Assistant Commissioner.II who will furnish a report to the Commissioner every Monday.

The receipt of the circular shall be acknowledged by return.

Sd/-  
COMMISSIONER

