

No.A5.4888/15/CT

Office of the Commissioner,  
Commercial Taxes Department  
Tax Towers, Karamana Post  
Thiruvananthapuram  
Dated: 08.04.2015.

**CIRCULAR NO. 10/2015**

Sub:-CTD – Transport of goods into the state through CTCs from outside the state without entering details at CTCs – stream lining of procedures to prevent evasion of tax – certain instructions issued – reg.

Ref:-Circular No.23/96 dated 20.05.1996 of Board of Revenue (Taxes), Tvm.

It has been brought to the notice of the Commissioner of Commercial Taxes that there are instances of goods vehicles passing through various Commercial Tax Check Posts without proper entries in the check post records. Large scale irregularity of this type has been unearthed during the interceptions by Intelligence Squad or higher officials. Such types of clandestine activities are on the rise and is considerably affecting the tax revenue of the state. It has also been brought to the attention of this office that some of the Intelligence Squads/higher officials neither record the statement of the driver nor report the fact to the higher authorities after interception of such type of vehicles. Hence large scale evasion is found to be taking place in connivance with check post officials which affects the tax revenue of the state. Hence it is decided to overhaul the existing system. In order to streamline the procedure of the existing system, the following instructions are issued.

The Intelligence Squad/higher officials who intercepts the goods vehicle which enters into the state of Kerala from outside the state without entering the details thereof at CTCs or non-collection of tax or excess load shall be detained and such vehicles brought to the CTC through which it had entered the state. After that a statement of driver of the vehicle will be recorded and the case reported along with the names of duty officials at CTC who made the lapses, to the Commissionerate directly marking a copy to their immediate superiors. The IACs (I) shall conduct a preliminary verification about the matter and forward report to the DC (I) concerned for onward transmission to this office. IAC (I) shall also send a copy of his report directly to the Commissionerate.

All officials concerned are instructed to comply with these directions without fail.

Sd/-  
COMMISSIONER

Copy to;- All Deputy Commissioners/Deputy Commissioners (Intelligence) for information and communication to the subordinate offices.

Copy to;- File/Stock File.