

CIRCULAR No. 19/15

Sub: - Commercial Taxes Department – Procedure relating to release of goods which are intercepted and detained– Instruction issued – reg.

Ref: - Judgment of Hon'ble High Court in O.T. Rev. No. 102 of 2012 dated. 28th May, 2013

Hon'ble High Court of Kerala in the Judgment O.T. Rev. No. 102 of 2012 dated. 28th May, 2013 put forward certain suggestions and directed Commissioner of Commercial Taxes to issue a circular or notification for strict obedience by officers at all levels, to streamline the procedure relating to release of goods which are intercepted and detained.

In compliance of the direction of Hon'ble High Court, the following instructions are issued.

1. The goods can be released to the Consignor/Consignee/Transporter against sufficient security as provided in the KVAT Act.
2. In case the goods are in the custody of the common carrier along with other goods, the goods in question may be released to the transporter.
3. In case authorised persons of the consignor/consignee are appearing before the authority for the release of goods, the goods can be released on production of proper authorisation of consignor/consignee as the case may be.
4. The aforesaid authorisation shall contain the full name, address and status of the person who is issuing authorisation, the full name and address of the authorised person, attested signature of the authorised person, the date of authorisation, and the purpose and scope of authorisation.
5. The authorisation shall preferably be in the letter pad of the consignor/consignee with seal.
6. The authorisation shall be valid for a maximum period of 60 days.

7. The authorised person shall produce the authorisation and his ID proof (except for the Advocates, Chartered Accountants and Registered Sales Tax Practitioners).
8. The Chartered Accountants, Advocates and Registered Sales Tax Practitioners appearing before the detaining authority shall furnish relevant details showing their professional status.
9. The goods shall be released only against production of OR Notice (in original), ownership details such as title to goods, consignee copy of Lorry Receipt/Railway Receipt/Airway Bill, Bill of Lading etc;
10. The authorisation shall contain relevant detail about the goods sought to be released.


COMMISSIONER

Copy to: All concerned.