

No.C1-12107/12/CT

Office of the Commissioner of
Commercial Taxes
Tax Towers, 8th Floor
Karamana, Thiruvananthapuram
Dtd.22 / 04 / 2014

CIRCULAR No.08 / 2014

Sub:- KVAT Act, 2003 – Digitally signed downloaded Form No.15 Delivery Note –
Instruction issued – reg.

Read:- Circular No.03/2013

Consequent to the switch over to e-Platform of tax administration, digitally signed downloaded delivery notes were made mandatory for the transportation of goods from 1st October, 2012 onwards vide Circular No.21/2012. Considering the demands raised by many trade organizations, manual Form No.15 Delivery Notes were also permitted along with the online forms.

In the meeting convened by the Hon'ble Minister for Finance on 22-04-2014 to review the collection for the financial year 2013-14 it was decided to make the use of online Delivery Note mandatory for all commodities other than rubber and cement. In the circumstances, the use of Manual Form No.15 Delivery Note along with online Form No.15 Delivery Note is permitted only for Rubber and Cement. This order will take effect from 26-04-2014.

Circular read above stands modified to the above extent.

Joint Commissioner – I
in-charge of Commissioner