

C2/20731/11/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated 05.07.2011

**CIRCULAR NO. 11/2011**

Sub: - Commercial Tax Department- Payment of Advance Tax –  
Certain practical difficulties noticed- Further instruction  
issued – Reg.

Ref: - Circular No. 04/2010 dated 23.03.2010

As per circular 04/2010 dealers were permitted online remittance of Advance Tax for the transport of evasion prone commodities through check posts. Now it has been brought to notice that parcel service vehicle etc. are experiencing delay in clearing the consignment at the check posts since the Department is insisting on online remittance of Advance Tax well in advance. The issue has been examined and the following further instructions are issued.

Demanding security deposit at the check post on the sole ground that Advance Tax has not been remitted through e-payment well in advance will not stand the scrutiny of Law. With respect to such transport, all check post authorities are directed to permit the remittance of Advance Tax through e-payment on arrival of the goods at the Commercial Tax Check Post.

Sd/-  
COMMISSIONER

To

All Concerned