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No. 31013/9/2010-SO(ST)
Government of India
Ministry of Finance
Department of Revenue
(State Taxes)

North Block, New Delhi,
Dated: 15th March, 2011.

To,

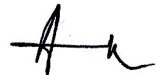
Shri Shailendra Singh,
Commercial Tax Commissioner,
Moti Bangla Compound,
M.G. Road,
Indore-452027
Madhya Pradesh

Subject: Acceptance of electronic seal on electronically downloaded C-Form in place of manually affixed rubber seal.

Sir,

Please refer to your letter No. CT/Comp-24/60 dated 25.02.2011 on the above mentioned subject. In this regard I am directed to say that issue was examined in the Department and it has been decided to inform you that the Central Sales Tax (Registration and Turnover) Rules, 1957 does not specifically mention anywhere that manually affixed rubber stamp is to be used in the C-Form. The seal thus even if printed through a machine or computer is equally authentic under the said rules.

Yours faithfully,



(Arvind Kumar)

Under Secretary to the Government of India

Tel.: 011-23095376

*o/c
issued by
16/3/11*