

CIRCULAR No.12/2007

Sub:- KVAT Act,2003-Issue of departmental Delivery Notes to Dealers in Live Chicken and collection of Advance Tax- further instructions issued-reg
Read:- (1) Circular No 4/2007 dt 8/2/07 of Commissioner, Commercial Taxes.
(2) Circular No 7/2007 dt 15/2/07 of Commissioner, Commercial Taxes.
(3) Judgment in WP(C)No 5516/07 dt 26/2/07 of Hon'ble High Court of Kerala.

As per Circulars read as 1st and 2nd paper above, instructions were issued regulating 'issue of Departmental Delivery Notes' to dealers in Live Chicken and collection of Advance Tax in respect of the consignments transported under cover of the Departmental Delivery Notes issued to such dealers.

Now the Hon'ble High Court of Kerala, while disposing the writ petition read as 3rd paper above, after recording the undertaking of the petitioners to pay Advance Tax at the *en route* check posts, has directed to issue sufficient blank authenticated Delivery Notes in form 15 to the petitioners.

In these circumstances the following further instructions are issued with regard to 'issue of Departmental Delivery Notes to dealers in Live Chicken and collection of Advance Tax.

- (i) The assessing authorities shall issue sufficient blank authenticated Delivery Notes in Form 15 to the dealers on demand as per Rules. The requirements shall be assessed based on the volume of business done by such dealers as per the details available in the assessment records.
- (ii) The validity of the Delivery Notes issued shall be limited to a maximum period of fifteen days from the date of issue, which shall be recorded in the Delivery Note while authenticating the same. However the validity of unused Delivery Notes shall be renewed on request, which shall also be recorded thereon by the assessing authority.
- (iii) The dealers shall have an option to remit Advance Tax either before the concerned assessing authority or at the commercial tax check post at the entry point.
- (iv) When Advance Tax is remitted at the check post the check post authorities shall make an endorsement on the Delivery Notes with regard to the number of boxes, quantity of goods transported and details of payment of Advance Tax.
- (v) The check post authorities shall forward the Advance Tax file to the concerned assessing authority on the next day itself.

The Circulars read above stand modified to the above extent, and all other instructions and conditions as per the said Circulars, including the stipulation that transport under cover of the Delivery Note from other States shall only be to the declared business place of the dealer, will continue to operate.

Commissioner

To

All concerned.