

No.C7.8254/06/CT

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated. 04.. 05..06

CIRCULAR No.18/06/CT

Sub:- Filing of Form 21J for purchase from unregistered dealers under section 6(2)-
Instructions issued- reg:

Doubts have been raised regarding the exemption from filing Form 21J for purchase from unregistered dealers under section 6(2). In the case of purchase liable to tax under section 6(2) of KVAT Act 2003, the purchase tax is paid directly by the purchaser himself and if the dealer sells the goods so purchased interstate or in the course of export, he can adduce direct proof of remittance of tax.

In these cases the particulars regarding the payment of tax are available with the assessing authority who effects the refund.

In the circumstances, the procedure prescribed in Form 21J should not be applied in case of purchase from unregistered dealers under section 6(2) of KVAT Act 2003, and hence production of form 21J should not be insisted in such cases.

Commissioner

To
All Officers