

No.C2.40527/07/CT

Office of the Commissioner
Commercial Taxes,
Thiruvananthapuram
Dated. 9-1-2008

CIRCULAR No. 1/08

Sub:- Transport of MS Pipe without delivery notes-
Certain instructions- issued-Reg:

Ref:-1. Representation Dt. 20.09.07, Pipe Dealers Assn.
2. Lr.No. C2.40257/07/CT Dt.14.012.07 of this office

Iron and steel is a notified commodity under KVAT Act, 2003 the transport of which should normally be accompanied by Delivery Notes. The item M.S. Pipe will come under the broad classification of "Iron and Steel", and hence as per the existing procedure, being classifiable under the category of "notified goods", its transport should be accompanied by either delivery note of the consigning state or delivery note in Form No 15 under KVAT Act.

Now, some dealers and Associations have sought relaxation in the requirement that delivery notes should accompany the transport of consignments of M.S. Pipes as it is not an evasion-prone item. The issue has been examined. It is found that "M.S. Pipe" has not been identified as an "evasion prone" commodity so far.

In the circumstances, the following instructions are issued. The requirement that delivery notes shall accompany consignments of "M.S.Pipes" need not be insisted on subject to the condition that the consignments shall be accompanied by sale bill/ invoices and all other transporting documents as prescribed under KVAT Act and Rules.

This order will take immediate effect.

Commissioner.