

CIRCULAR 20/06/CT

Sub:- Filing of Documents at Check post-directions-issued

It has come to notice that the authorities of certain Commercial Tax Check Posts are insisting on filing of original documents for consignments at the check posts.

This is irregular.

As per Section 46(3), goods can be transported through check posts on the strength of documents like Tax Invoice, Delivery Note or Certificate of Ownership. As per Rule 58(11), where goods sold are transported in a vehicle or where the goods are transported through any check post, bills/invoice/cash memorandum has to be issued in quadruplicate, in which case the duplicate is to be used as transport copy, the triplicate has to be filed at the check post and the original has to be given to the buyer.

In the case of delivery note, the original has to be submitted to the assessing authority, the duplicate, which is used as the transport copy, has to be retained by the purchasing dealer or the person to whom the goods are delivered and the triplicate copy has to be retained by the consigning dealer.

These provisions are applicable in respect of goods originating from Kerala.

Nowhere is it stated that the original of the documents accompanying the goods should be filed before the Check post. What is required by Rule 66(7) is to file a copy each of the document accompanying the goods.

Thus the correct position in respect of documents to be filed at the check post apart from the details in Form 8 under the KVAT Rules is as under:

When an agriculturist transports his produce or owner of household goods transports his personal effects through the check post, he may do so filing a Certificate of Ownership at the check post

When a dealer, registered or unregistered, transports goods through the check post, the following would be the documents that should be filed in respect of those goods at the check post.

In case of non-notified goods

- Triplicate copy of Cash Memo/Bill/ Tax Invoice /duplicate copy of Delivery Note

In case of notified goods

- Triplicate copy of Cash Memo/Bill / Tax Invoice / duplicate copy of Delivery Note

- Photo copy of duplicate copy of the Departmental Delivery Note. The duplicate copy in original should be produced at the check post for verification.
- Photo copy of Permit. The Permit should be filed in original if it is the exit check post and the Permit has been issued originally from that check post.

In the case of incoming goods, the documents as prescribed by the respective states will have to accompany the goods. What is required by the KVAT Rules is that the documents should contain the particulars prescribed in Form No.8F. In that case also only copy of the documents accompanying the goods have to be filed at the Check post.

However, it has to be ensured that only one consignment is transported under cover of one set of documents.

Where it is suspected that different consignments are transported using different copies of the same set of documents, the authority concerned would be justified in invoking the provisions of Section 47.

COMMISSIONER