

No.C2.13816/06

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated. 20.05.06

CIRCULAR No.21/06

**Sub:- Transport of goods for exhibitions/Demonstration/ Mela etc-
through the CTCs certain instructions issued- reg:**

Read: Nil

Representations are being received from various Associations that hindrance-free transport may be allowed for the transport of goods through the CTCs meant purely for exhibition/Demonstration/Mela etc which will be returned after the event without sales in the State. In order to avoid case by case approval, the following general instruction are issued:

The check post officials are directed to permit the transport of goods intended for exhibitions or mela subject to the following conditions.

If any item transported falls under the schedule to the Kerala Tax on Entry of Goods into Local Areas Act, the participants should furnish a bond for adequate amount along with an undertaking before the check post officials, stating that-

- a) The goods shall be taken back from the state through the same check post**
- b) If the participant sells the item, they will take registration U/s. 16(1) of the KVAT Act. 2003 and pay applicable tax.**

All Dy. Commissioner must get acknowledgement of this circular from their subordinates and furnish a certificate to this effect to the Commissioner, Commercial Taxes with in a month.

**Sd/
Commissioner**

/Approved for issue/

Deputy Commissioner (General)

To
All Officers.