

No.C2-37481/06

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dtd.07.05.2008

CIRCULAR No.22/2008

Sub:- Registration under KVAT Act, 2003 and CST Act, 1956 – reg.

Ref:- Circular No.10/06 dtd.28.02.2006 of C.C.T.

The Income Tax Act inter alia requires a person carrying on any business or profession whose total sales, turnover or a gross receipt are or is likely to exceed five lakh rupees in any previous year to secure a Permanent Account Number (PAN).

In the circumstances it is hereby directed that henceforth all applicants for registration under the KVAT Act shall provide details of their PAN while filing the application along with a self-attested photocopy of the same.

In case the registration is sought in the name of legal entities like a company or a registered partnership it shall be sufficient to provide the PAN of that entity.

These orders shall take immediate effect.

Sd/-
Commissioner