

Office of the Commissioner
Commercial Taxes,
Thiruvananthapuram,
Dated:21-7-2007.

CIRCULAR NO.28/07

Sub:- The CST Act, 1956 - Registration & Assessment - Revised Instructions – issued –reg

In supersession of existing instructions on Registration, issue of statutory forms and assessments under the CST Act, 1956 the following instructions are issued:

1. In the interests of ensuring uniformity in assigning registration numbers and also to align the CST registration number with the TIN of the dealer, all CST registration numbers issued after 1-4-2007 will be the TIN of the dealer with a prominent C added thereafter, as stated in Circular No.16/2007 dated 2-4-2007.
2. The Registration Numbers of dealers registered earlier shall continue until TINXSYS system administrators ensure that the switchover is technically possible.
3. Dealers registered under Section 7(2) of the CST Act will be given sufficient statutory forms on demand.
4. Each statutory form shall be valid only for a period of six months from the date of its issue; the period of validity shall be stamped on it by the assessing authority.
5. Dealers shall use forms within the validity period; forms gone stale shall be got re-validated by the assessing officer.
6. The VAT Circle Offices will continue to be the assessing authority for CST Act.
7. The VAT Circle Office shall maintain a separate register for dealers registered under Section 7 of the CST Act, 1956 up to date.
8. All dealers who had taken registration under Section 7(1) of the CST Act, 1956 are required to file monthly Returns as required in Rule 6(1) of the CST (Kerala) Rules, 1957 along with their respective returns under KVAT Act. The due dates for filing Returns under the KVAT Act will consequently apply to the filing of Returns under the CST Act.
9. Statutory forms in support of claim of exemption or reduction in tax rate etc under CST Act shall have to be filed on a quarterly basis, i.e. declarations for the quarter Apr-Jun, Jul-Sept, Oct-Dec and Jan-Mar shall have to be filed before the end of the succeeding quarter.
10. The assessing authorities shall scrutinize the return on a monthly basis.

11. Assessing authorities shall forward cases where inspection of the place of business of dealer or where other detailed enquiry is found necessary to the Intelligence Wing for further action.
12. Normally CST assessments need be made on annual basis by the assessing authorities themselves as prescribed under Rule 6(5) of the CST (Kerala) Rules, 1957. But where any inconsistencies are noticed in scrutiny, the assessing authorities shall proceed against such cases and complete provisional assessments under Rule 6(4) of the CST (Kerala) Rules, 1957 to protect revenue.
13. Cases where dealers required to file monthly returns as per Rule 6(1) of the CST (Kerala) Rules, 1957 have failed to file returns have to be taken up Rule 6(4) of the CST (Kerala) Rules, 1957 and provisional assessment completed after following statutory formalities.
14. All other provisions for assessment such as reopening of assessment due to escapement of turnover, rectification of error etc prescribed under Rule 6 of the CST (Kerala) Rules, 1957 in respect of the CST assessments will continue in the VAT scenario also.
15. All assessing authorities shall complete the pending assessments for 2005-06 and 2006-07 in accordance the above instructions within three months.

All officers shall comply with the above directions without fail.

COMMISSIONER

To

All Officers.