

No.C1.57597/05/CT

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated. 03.10.06

CIRCULAR No. 30/06

Sub:- KVAT Act 2003- Refund of input tax u/s. 13- further instructions-
modification- issued Reg:

Ref:- Circular No.29/06 Dt. 23.08.06 vide C1.57597/05/CT of the CCT

As per the circular, instructions were issued regarding refund of Input tax in the case of export and interstate sales and stock transfer covered U/s. 13 and that of excess Input tax credit which remains unadjusted at the end of the year covered under proviso to sub-section (6) of Section 11 of the KVAT Act 2003. Interalia it has been ordered that the refunds shall be drawn and made only by way of crossed demand draft drawn in favour of dealers.

Now it has come to the notice of the undersigned that this procedure requires modification as far as non banking treasuries are concerned since Demand Draft and Cheques can not be drawn from these treasuries. It is also noted that a refund order issued for a particular treasury cannot be presented by the DDO in any other treasury for withdrawal of refund amount.

Therefore the Drawing and Disbursing Officers may draw the refund amount by cash in cases where the treasury transactions are done through non banking treasuries and effect payment without delay.

The Circular cited above is modified to the above extent.

**Sd/-
Commissioner**

/Approved for issue/

Deputy Commissioner (General)

To
All Officers

Forwarded to all officers in Kozhikode District/ IAC wayanad for information and
necessary action

DC KOZHIKODE

