

No.C1-520/06/CT

Office of the Commissioner
Department of Commercial Taxes,
Thiruvananthapuram.
Dated 15-2-2007

CIRCULAR No. 7/2007

Sub:- KVAT Act, 2003 –Instructions to Regulate Issue of
Departmental Delivery Notes to Dealers in Live Chicken –
issued

Attention is invited to the direction of the Hon'ble High Court of Kerala in WP(C)5116 of 2007(H) on 14-2-07 that subject to the petitioners paying advance tax without demur in respect of the consignments brought by them, sufficient number of authenticated delivery notes in Form 15 shall be issued to the petitioners having regard to the volume of chicken brought by them.

All officers are directed to comply with the orders of the Hon'ble High Court observing the following procedure:

- i) The tax due in respect of each consignment noted in each leaf of Departmental Delivery Note shall be obtained in advance by the assessing authority.
- ii) The assessing authority will endorse on each leaf of the Departmental Delivery Note the number of boxes, the total quantity of live chicken permitted on the basis of that Departmental Delivery Note calculated at the rate of 30 kg per box, the details of advance tax payment made at the office of the assessing authority, and the check post through which the consignment should be brought.
- iii) Each leaf of the Departmental Delivery Note should be given a validity period of one week from the date of endorsement, and that period should also be endorsed on that leaf.
- iv) Check post officials should regulate the entry of live chicken on the basis of the details in the Departmental Delivery Note.

- v) Security deposits shall be collected for any excess in quantity over that permitted in that Departmental Delivery Note.
- vi) Other instructions issued through Circular 4/2007 in respect of transport of consignments of live chicken with regard to the destination, etc. will continue to apply.

All assessing authorities may allow genuine dealers in live chicken the above facility on their request subject to the conditions prescribed above.

Commissioner