

No.C1.59787/05/CT

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated. 10..02..06

CIRCULAR No.9/06/CT

Sub :- Application for Registration-dealers in Petroleum Products – modified directions issued – speedy disposal of Registration application reg:-

Ref :- 1) Lr.No.C1.68656/01/CT dated 11.04.02 of the CCT Tvp
2) Lr.No.C2.26924/04/CT dt. 15.12.05 of the CCT Tvp.
3) Circular No.36/83/TX dt. 02.12.83

As per the reference first cited instructions were issued to all registering authority to issue registration in respect of petroleum products only after getting prior clearance from the Commissioner of Commercial Taxes.

Since petroleum products contribute about 1/3 of the Sales Tax Revenue, detailed guidelines were issued for granting registration certificate to the dealers vide circular 3rd cited.

Under VAT regime it is necessary to bring more dealers under the tax net so as to increase State revenue. Hence following further directions are issued to all registering authorities in exercise of the powers conferred by subsection (c) of Section 3 of KVAT 2003.

1. Registration certificate to the dealers in Petroleum products can be granted immediately, without obtaining the prior permission of the Commissionerate, but subject to prior approval of Inspecting Assistant Commissioner or Deputy Commissioner as the case may be.

2. Regarding petroleum dealers who deal with both IV th Schedule and Vatable items, separate registration application has to be filed under KGST and VAT. But registration fee need be paid only under VAT and for computation of turnover in calculating registration fee the turnover under both IV th Schedule and IIIrd Schedule items has to be taken into consideration.
3. Permission may also be granted for dealers to opt for payment of Presumptive tax under section 6(5) of KVAT Act 2003 for Vatable commodity, if the turnover under both Vatable and non Vatable items does not exceed Rs.50 lakhs in an assessment year.

The Circular directions should be strictly adhere to by all officers concerned.

Sd/ -
Commissioner

/ Approved for Issue/

Asst. Commissioner-II

To

All Officers

CAs to CCT,JC-I/ DC(G)/ DC(A&I)/ DC(LW)

The JC(Law)Ekm/ VAT Consultant / DC(I) TvpM for website

The Secretary,STAT,TvpM/ AC(T) TvpM/ All IACs in CCT

All Supdts. in CCT/ file/ SF/ Spare