

C2-42586/11/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated: 23 / 06 / 2012

**CIRCULAR No.18 / 2012**

Sub:- Commercial Taxes Department – Measurement of uneven edges & shapes of granite and marble – instruction issued-Reg.

Ref:-WP(c) No. 31544of 2011 dated25.11.2011

The Hon'ble High Court of Kerala in its judgment referred above has directed the Commissioner of Commercial Taxes to consider Exhibit P3 and P4 representations filed by M/s.Kairali Granites and Kerala State Marble & Granite Dealers Association, and pass orders on the same expeditiously.

The relief sought by the petitioners in these representations is to issue direction to the inspecting officials concerned for adopting uniform procedures across the State with respect to allowing allowances on measurement of granites and marble slabs against defects, patches, cracks, uneven edges and shapes.

The petitioner was heard in the matter and reports were gathered from the Deputy Commissioners regarding the field reality.

Marble and granite are identified as evasion prone commodities by the Commissioner of Commercial Taxes as per Sec.47(16A) of the Act and the dealers importing marble and granite are liable to pay the tax on the sale of these goods in advance at the time of entry into the State.

Considering the request of the petitioner and the feed back received from the field, the following instructions are issued for the adoption of a uniform practice for measurement of disputed consignments of marble and granite slabs.

1. In case, excess quantity of transport of marble / granite is suspected, the consignment shall be measured.
2. While measuring the square/rectangular slabs a marginal deduction of 3 inch lengthwise and 2 inch widthwise is to be allowed for patches, cracks, uneven edges, uneven shapes etc. For even edges no allowances shall be made.

The above instructions shall be strictly followed by the check post / intelligence authorities.

*Bhuvan*  
Commissioner