

CIRCULAR No.25 / 2011

Sub:- KVAT Act, 2003 - Registration of Parcel / Courier, Clearing and Transporting Agencies - Further instruction issued - reg.

- Ref:-
1. Circular No.33/2006 dtd.11-10-2006
 2. Circular No.32/2007 dtd.30-07-2007
 3. Circular No.51/2007 dtd.26-12-2007
 4. Circular No.15/2008 dtd.11-04-2008
 5. Circular No.16/2011 dtd.26-08-2011
 6. Circular No.20/2011 dtd.28-09-2011
 7. Circular No.22/2011 dtd.28-10-2011

As per the Circulars read above instructions were issued with regard to the registration, formats for filing details of the consignments, e-Filing of the details of the consignments of Parcel / Courier, Clearing and Transporting Agencies and e-Consignment declaration for all consignments crossing the Commercial Tax Check Posts. The transporters have brought to the notice of the Department some practical difficulties being faced by them in view of the above Circulars and also with the introduction of Form No.8F and 8FA. The issues have been examined.

The Department has already facilitated an offline facility for uploading of parcel transactions in KVATIS. Instructions had been issued in this regard vide Circular No.16/2011. One of the requirements is that all parcel agencies needed to takeout registration to avail this facility. The Department has also made e-Consignment declaration mandatory w.e.f. 1st December, 2011. Since the parcel agencies normally have no tax liability and through e-Consignment declaration the Department gathers the consignment movement details, the registration formalities with relation to stamp paper, affidavit, furnishing of security etc. may be relaxed.

In view of the above facts the following instructions are issued with respect to the Parcel / Courier, Clearing and Transporting Agencies.

1. Security deposit is dispensed herewith.
2. Affidavit can also be avoided.
3. Return formality not required as the transaction details are declared through e-Consignment.

Sd/-
COMMISSIONER