

No.C1-12107/12/CT

Office of the Commissioner of  
Commercial Taxes  
Thiruvananthapuram  
Dtd. 27 / 09 / 2012

**CIRCULAR No. 25 / 2012**

Sub:- KVAT Act, 2003 - Digitally signed downloaded Form No.15  
Delivery Note - Time extended - Instruction issued - reg.

Ref:- Circular 21/2012

As per circular read above, digitally signed downloaded delivery note has been made mandatory from 1<sup>st</sup> October, 2012.

Certain sections of the trade have brought to notice the practical difficulties they are facing with regard to its implementation. This has been examined by the department and it is found that there are issues which need to be sorted out before online delivery notes are made mandatory.

Considering these aspects, it is decided to permit the use of manual Form No.15 Delivery Note till 31st December, 2012, in modification of the last para to the Circular referred above.

Printed Form No.15 Delivery Notes can be issued from the offices to dealers till 31<sup>st</sup> Dec. 2012.

Sd/-  
COMMISSIONER