

No.C1-12107/2012/CT

Office of the Commissioner of
Commercial Taxes
Tax Towers, 8th Floor
Killipalam, Karamana
Thiruvananthapuram
Dtd.12 / 02 / 2015

CIRCULAR No.06 / 2015

Sub:- KVAT Act, 2003 – Digitally signed Form No.15 Delivery Notes –
Judgment of the Hon'ble High Court – Compiled with – Further
instructions issued – reg.

Ref:- 1) Circular No.8/2014
2) Circular No.19/2014
3) Judgment of the Hon'ble High Court in W.P.(c) No.11901/14,
17161/14 & 12730/14 dtd.23-09-2014
4) Proceedings of the CCT dtd.12/02/2015

As per Circular No.08/2014, the use of online delivery note was made
mandatory, w.e.f. 26-04-2014, for all commodities except rubber and cement.
Subsequently, considering the perishable nature of the commodity, dealers in hides
and skin were also permitted to use manually filled Form No.15 Delivery Note.

In the light of the Judgment of the Hon'ble High Court cited above and
considering the request made by various trade organizations / dealers, the usage of
manually filled Form No.15 delivery notes is also permitted for the transportation of
commodities like timber and agricultural products namely pepper, areca nut and
cardamom.

The Circular cited 1st stands modified to the above extent.

Sd/-
COMMISSIONER