

CIRCULAR No.09 / 2013

Sub: - Commercial Taxes Department – Fixation of floor value of river sand –
Instruction issued – reg.

Ref:- 1) Circular No.05/2008 dtd.14-02-2008
2) Circular No.12/2010 dtd.21-06-2012
3) Lr.No.320721/01/3275/12 dtd.19-12-2012 & 320721/01/3235/2009
dated 26.03.2013 of DC (Int.), Ernakulam.

1. As per the Circular 1st and 2nd read above, floor rate was fixed for river sand. It has been brought to the notice of the department that the prices of river sand have increased significantly since then. An Expert Committee was constituted to study the issue and to suggest whether any revision of floor price is necessary.

2. The Chairman of the Committee, Deputy Commissioner (Intelligence), Ernakulam has submitted a report read as 3rd paper above, based on the market studies and consultations with the trade. The report was examined in detail and it is decided to adopt the recommendations of the Committee.

3. In the circumstance, floor rate of river sand is re-fixed at Rs. 6000 per 100 cubic feet, in modification to the circular referred as 1st paper above for the purpose of collection of Advance Tax / Security Deposit as per Section 47(16A) of the Kerala Value Added Tax Act, 2003.

4. The normal capacity and floor rate of vehicles usually transporting sand from outside the state is detailed below

Vehicle Type	Measurement of sand in Cubic Feet	Floor rate in Rupees
10 Wheel Taurus	600	36000
8 Wheel Taurus	500	30000
Lorry	250	15000
Tempo	100	6000

5. It may be noted that the above values furnished are only indicative. For vehicles of any type and capacity, the floor rate can be calculated as per the revised floor rate mentioned in para 3.

This order shall take into effect from **01.06.2013** onwards.

Sd/-
COMMISSIONER

Copy to: All concerned.