

No.C1-17073/09/CT

Office of the Commissioner of  
Commercial Taxes  
Thiruvananthapuram  
Dated 22/04/2009

**CIRCULAR No.04/2009**

Sub:- Tax evasion – Certain administrative instructions to safe guard revenue – Transport of petrol and diesel from Kerala to Mahe – Direction for immediate compliance – reg.

It has come to the notice of Commissioner of Commercial Taxes that the illegal transport of diesel and petrol destined to Mahe from Kerala causing heavy revenue loss to the Government of Kerala. The issue was examined in detail and in order to safeguard the revenue interest of the State, the following administrative instructions are issued:

1. Herein after all petrol and diesel consignments destined to Mahe from Kerala shall be transported only through CTCPs at New Mahe / Kunhipally.
2. A "journey movement pass" for carrying petrol and diesel from Kerala to Mahe will be issued from the respective Commercial Tax Office having jurisdiction.
3. The journey movement pass shall be surrendered either at CTCP, New Mahe or CTCP, Kunhipally along with transporting documents.
4. Once journey movement pass is issued for particular consignment, the movement shall be completed and surrendered the pass at the CTCP, New Mahe or CTCP, Kunhipally within 48 hours.
5. A pass shall be issued only for a full tank capacity based on the vehicle tank details.
6. The journey movement pass referred in serial number 1 shall be in the format shown in the annexure.

**COMMISSIONER**

**JOURNEY MOVEMENT PASS FOR THE CONSIGNMENT  
OF PETROL AND DIESEL FROM KERALA TO MAHE**

Sl. No.....

Issued to Sri.....owner / driver / Person in charge of Vehicle /

Vessel No..... Carrying goods in Vehicle / Vessel No.....

1. Name and full address of the owner of the vehicle / vessel
2. Name and full address of the driver of the vehicle / vessel
3. Name and full address of the person (if any) in charge of the vehicle / vessel
4. Name and full address with Registration Certificate No. of the Consignor
5. Name and full address with Registration Certificate of the Consignee
6. Name of the Commercial Taxes Check Post through which the goods will be transported out of the state.

**9. Details of Goods**

- (a) Name of goods:
- (b) Quantity
- (c) Weight
- (d) Value
- (e) Invoice/Sale Bill No./Delivery Note No.
- (f) Destination

Certified that the above goods have been declared at this office and the details have been entered in the register of Journey Movement Pass as Sl. No.....

Place : (Seal)

Date:

Time:

Signature and Designation  
of the Officer issuing  
journey movement pass

The above particulars are true,  
Received 4 copies of the pass

Signature of the owner / driver / person  
in charge of the vehicle / vessel.

Certified that the above goods have passed through this Check Post and has been assigned Sl. No.....in the vehicle Checking Register separately maintained in this office in compliance of this direction.

Place : (Seal)  
Date:  
Time:

Signature and Designation  
of the Officer in-charge  
of the Check Post.

Received the copy of pass

Signature of the owner / driver / person  
in charge of the vehicle / vessel.

**Note:** This pass shall be issued in five copies. The original shall be send to the assessing authority and the duplicate to the Deputy Commissioner (Int.), Kozhikode / and the triplicate shall be Deputy Commissioner (Int.), Ernakulam and the quadruplicate to be retained by the owner / driver / person in charge of the vehicle / vessel and the fifth copy in the respective CTCP.

*(Strike out whichever is not applicable).*