

CIRCULAR No.12/ 2009

It is noticed that certain transporters / dealers in Live Chicken are practicing large scale suppression in the quantity / weighthment of live chicken transported through various check posts into the State of Kerala, thereby causing substantial loss of revenue to the State exchequer. In order to curb tax evasion and to streamline the procedures, following instructions are issued.

1. Vehicles, with empty boxes intended for transporting live chicken into Kerala shall leave the State only through the check post having weighbridge facility, after making the weighment.
2. Such vehicles when returning to Kerala laden with live chicken shall enter the State only through the same check post.
3. Weighment of the vehicle shall be made on every such entry and exit and the same shall be recorded in the register at check posts, maintained for the purpose in the following format.

Sl. No.	Date	Vehicle No.	Description of vehicle	Chassis No.	Weight as per RC Book	Weight on weighment	Name, Signature & Driving licence no. of the driver of the vehicle	Name & designation of the Officer supervising the weighment
1	2	3	4	5	6	7	8	9

4. The weight recorded in the register can be deducted from the gross weight for fixing the net weight of live chicken for the purpose of collecting advance tax under the KVAT Act. This is to be done on every occasion when the corresponding entry and exit of the vehicles. For repeated transactions also, the very same procedure shall apply.
5. Where the empty goods vehicle going outside the State did not leave through the very same check post it had entered while consigning the live chicken into the State, the total weight of the vehicle mentioned in the RC book of the said vehicle shall alone be considered for arriving the net weight of live chicken consigned into the State for collecting advance tax. No deductions shall be allowed for empty boxes in such cases.
6. Above conditions will apply only in the districts where there is weighbridge facility.
7. This instruction shall be scrupulously followed.

COMMISSIONER