

No.C1-1880/16/CT

Office of the Commissioner of
Commercial Taxes
Tax Towers, Killipalam,
Karamana – P.O.
Thiruvananthapuram 695002
Dt 27 / 08 / 2016

CIRCULAR No 15 / 2016

Sub:- Kerala Finance Bill, 2016 – Commercial Taxes Dept. – Streamlining
procedures of Check-posts – reg.

Ref:- Para 244 of Revised Budget Speech, 2016-17.

Now-a-days several complaints are being lodged by the merchant associations and trade bodies regarding the procedure followed by the check post officials when goods are consigned into/out of the State through the check post citing several technical reasons causing delay in clearance and imposing security deposits. In the circumstances to simplify the procedures at check post in clearing the consignments, a general guideline is hereby issued so that no security deposit shall be demanded in cases involving the following technical reasons.

01. Cases involving non-inclusion of commodities under transport in the registration certificate.
02. Goods of registered dealers transported as stock transfer with valid declaration and stock transfer note.
03. Machinery of works contractors, properly declared.
04. Clerical mistakes in the invoices like changes in dates, TIN, vehicle number, if the dealer owns up the consignment.
05. Mistakes in Form No.8F declaration and Form No.16 with reference to the invoice / bills or other accompanying documents, the dealer or person shall be given an opportunity to correct the mistakes in the Form No.8F declaration and Form No.16.
06. Misclassification in rate of tax of commodities noticed in the invoices and declarations shall not be dealt with by the check post authorities, but shall be forwarded to respective assessing authorities with records for appropriate action. But misclassification and other defects detected on actual physical verification of goods with accompanying documents shall be dealt with as a case of suspected evasion of tax.
07. Goods transporting into the State for complying interstate works contract within the State shall not be detained, but shall be forwarded to the concerned assessing authorities for verifying the claims.


COMMISSIONER