

C2/22421/2008/CT

Office of the Commissioner
Commercial Taxes,
Thiruvananthapuram
Dtd: 18/02/2016

CIRCULAR NO. 2/16

Sub: - Commercial Taxes Department – Price fixation of Imported Timber
– Circular No. 25/2015 has withdrawn – further instructions issued
- reg.

Read: - 1) Circular No. 25/2015 dated 11/11/2015
2) Letter No. C2 – 22421/08/CT dated 17/11/2015
3) Order no. C2/22421/08/CT dated 28.03.2011 of the
Commissioner of Commercial Taxes
4) Report No. DC (I) K4 1268/15 dated 22/01/2016 of Deputy
Commissioner (Intelligence), Kozhikode.

As per the Circulars read above, floor rates in respect of imported timber varieties were fixed for the purpose of collection of Advance tax /Security Deposit and later it was withdrawn vide paper read 2nd due to certain discrepancies pointed out by All Kerala Timber Importers Association. The Expert Committee for fixing floor rate of timber, constituted vide paper read 4th above consisting of the three Zonal Deputy Commissioners (Intelligence) and Deputy Commissioners of Thiruvananthapuram, Kollam, Palakkad and Kozhikode, held a meeting on 14/12/2016 to study the anomalies pointed out in fixing the floor rate of timber vide Circular No. 25/2015. Various representatives from timber business sector also attended the meeting and their grievances and contentions were heard.

The committee analyzed the market intelligence, anomalies in the earlier Circular and submitted their report after considering the recommendations from the timber traders vide paper read 4th above.

From the facts evolved from the deliberations, it is seen than the modification in the floor rates fixed is imminent. So, considering the recommendations of the Committee and in the interest of revenue, the floor rates of imported timber fixed as per circular referred 1st above is modified as

under for the purpose of collection of Advance Tax as per section 47(16A) of the Kerala Value Added Tax Act, 2003.

Type	Floor rate per cubic feet (in Rs.)
Pincoda	1145
Purple Heart(violet)	975
Green Heart	975
Mora/Cibida/Kabukali	700
Padak	1290
Kussia	1075
Sal	1075
Beachwood/ Ashwood	1145
Imported Teak logs having girth below 125cm other than Burma Teak	1250
Imported Teak logs having girth 125cm and above other than Burma Teak	2310
Burma teak	2525

The girth of the logs in the vehicle should be marked and corresponding entry should be made with measurement slip accompanying the bill of entry. If the document required to prove that the girth of teak log is less than 125cm is not produced at the Commercial Tax Check post, Advance Tax shall be collected @ Rs. 2310/- per cubic feet.

This order will take effect from 01/03/2016


COMMISSIONER

Copy to: All concerned