

No.C1-11318/12/CT

Office of the Commissioner of
Commercial Taxes
Tax Towers, 8th Floor
Killipalam, Karamana – P.O.
Thiruvananthapuram 695002
Dtd. 31 / 05 / 2016

CIRCULAR No. 07 / 2016

Sub:- KVAT Act, 2003 – Granting of registration to dealers in plywood, glass, veneer and packing materials – Modified instruction – Issued – reg.

Ref:- Circular No.52/2007.

At present, as per Circular No.52/2007, while processing registration application of dealers in plywood, glass and veneers, an enquiry by the Intelligence Wing of the Department is insisted only in case where the nativity certificate produced by the applicant relates to a place outside the jurisdiction of the registering authority.

The Intelligence Wing of the Department has detected cases of benami registration obtained by plywood dealers with a view to evade tax. Hence, in all cases regardless of the fact that nativity certificate produced by the applicant relates to a place within the jurisdiction of assessing authority or not, an enquiry by the Intelligence Wing of the Department is found imperative to ensure that new registrations are granted only to genuine dealers. In the circumstances, to safeguard revenue and to prevent dealers from obtaining bogus / benami registration, the following direction is issued for strict compliance.

In all cases, irrespective of the fact that the nativity certificate produced by the applicant relates to a place within the jurisdiction or outside the jurisdiction of the registering authority, all new registration of business places dealing in plywood, glass and veneers shall be granted after conducting necessary enquiry through the Inspecting Asst. Commissioner (Intelligence) concerned. If any surety is made in the Form No.6 bond, their genuineness also has to be enquired into by the Intelligence Wing.

Circular No.52/2007 stands modified to the above extent.


COMMISSIONER