



**Office of Commissioner Commercial Taxes Department, Tax Tower,
Thiruvananthapuram**

No C1-1880/16/PF-I

CIRCULAR No 9 / 2017 Dated 16th June 2017

**Sub: GST – streamlining statutory forms submission under CST Act and
completion of assessments- Reg**

Ref: Circular 28/07, 2/08

1. It has come to the notice that CST assessments are pending for a long time. It is also noticed that a lot of dealers are claiming concessional rate against 'C' Form and exemption under 'F', 'H', 'I' Forms and certificate in E-I, E-II Forms, but yet to file the same with the department even from 2011-12 onwards.
2. It is seen that in spite of giving specific instructions, neither the dealers are following the same, nor the officers are implementing it. Without production of statutory forms, even adjustments of CST at concessional rate against the excess input tax credit being allowed and for such defaulters advance tax at concessional rate was also allowed.
3. It is seen that non filing of statutory forms for long years has resulted into filing of bogus C forms to avail the concessional rates.
4. Now GST is going to be implemented from 01.07.2017, the pending arrear assessments has to be completed immediately.
5. As per Rule 12(7) of CST (Registration and Turnover) Rules 1957 the declaration in Form C and F or the certificate in Form E-I or E-II shall be furnished to the prescribed authority within 3 months after the end of the period to which the declaration or certificate relates. It is also prescribed that if the authority is satisfied that the person concerned was prevented by sufficient cause from furnishing the declaration or

certificate, he can permit specific time period for submission, failing which the authority is responsible to process the case as per the law.

6. Now most of the states are issuing downloaded Forms therefore there is no justification for undue delay.

In the circumstance, the following instructions are issued for compliance-

- A. Dealer shall submit C' forms, 'F' forms, certificates in E-I and E-II for the period up to March 2017, by 30th June, 2017.
- B. Regarding subsequent period transactions the statutory forms shall be submitted by 30th September, 2017.
- C. Assessment at higher rate of tax shall be done in case of non filers and the adjustment of concessional rate of CST against the excess input tax credit shall be reversed.
- D. All assessment shall be completed immediately without any further delays.
- E. Deputy Commissioners shall personally monitor the progress and report monthly.


COMMISSIONER