Office of the Commissioner of Commercial Taxes Thiruvananthapuram, Dated, 21-06-2008.

## CIRCULAR. No. 27/2008

Sub :- Kerala Finance Bill 2008 – CT Department – One time settlement of arrears – Amensty Scheme 2008-09 – Modification of Circular instruction issued – Reg

Ref: - Circular No.13/2008 dated 28.03.2008 of the CCT

In partial modification of the Circular under reference, following instructions are issued for immediate compliance;

- (1) In para 4 of the Circular 13/2008 the condition mention that the assessments completed under 17(D) of the KGST Act from 01.04.2008 shall not be considered, stands extended to all assessments completed under the said provision irrespective of the period stated in the circular dated 28.03.2008. This modification is made at par with the provision contained in the Kerala Finance Bill 2008.
- (2) In para 12 of the circular No.13, instruction has been issued to accept the settlement scheme after remitting 25% of the outstanding dues from the dealer as the first instalment and there after withdraw the RR proceedings. This condition is modified to the extend **that RR action** shall be in force until final settlement of the dues by the dealer to the State exchequer.

Commissioner

## Corrigendum

Para (1) of the Circular No. 27/08 dated 20.06.08 stands completely deleted. In its place, the following shall be inserted. "Para (4) of circular No. 13/2008 dated 28.03.08 stands omitted".

Commissioner