

No.C2/37482/06/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated 15-02-08

**CIRCULAR No. 7/08**

Sub:- KVAT Act,2003- Transport of goods by persons other than registered dealers- Documents to be insisted - instructions-issued - reg.

Read:- Circular No.51/2006 dated 19-12-06

This Department had issued instructions as per the reference cited above to facilitate the movement of goods through the Check Posts by persons for own use.

It has been brought to notice that considerable difficulties are being experienced by persons bringing goods from outside the State for own use to get the Form No.16 prescribed under the KVAT Rules countersigned by the assessing officer having jurisdiction over their area.

In the circumstances, it is hereby directed that the certificate of ownership in Form No.16 under the KVAT Rules need not be countersigned by the assessing officer hereafter.

As per sub-section (1) of section 47, the persons transporting goods should possess the documents prescribed under sub-section 3 of section 46 of the KVAT Act. The inspecting officers should satisfy themselves about the genuineness and bonafides of the records and the claim of the persons that those goods are meant for their personal use while inspecting the goods in transit.

Commissioner  
Commercial Taxes.