

No.C2-40527/07/CT

Office of the Commissioner
Commercial Taxes,
Thiruvananthapuram
Dtd.14.02.2008

CIRCULAR No.4/2008

Sub:- Dispensing with the requirement of Delivery Note for the consignment of some M.S. Products – Instructions issued.

Iron and steel being a notified commodity, accompaniment by Delivery Note is mandatory for the transport of dealer to dealer movements. "M.S. Products" comes under the broad classification of "Iron and Steel" and as per the existing classification, Delivery Note is mandatory for the movement of these consignments.

There have been representations from Trade that such restrictions are increasing the cost of these items in Kerala.

Accompaniment of consignments by Delivery Notes is generally insisted in cases where the item is evasion-prone.

Enquiry reveals that it is generally items for construction purpose, like (Thermo Mechanical Treated) TMT bars, MS rods, MS wires, TOR steel, Corrosive Resistant Steel Bars, CR Sheets, MS flats and MS angles, which are evasion-prone.

In the circumstances, considering the difficulties experienced by Trade, it is decided to exclude MS products from the purview of requirements of Delivery Notes subject to condition that such consignments should be accompanied by sale bill or invoices as required under Kerala Value Added Tax Act and Rules.

- 1) MS Plates
- 2) MS Joists
- 3) MS Channels
- 4) MS Rails
- 5) MS Chequered Plates
- 6) GP Sheets
- 7) HR Sheets

This order will take immediate effect.

Commissioner.