

C2-16575/03/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated: 28.03.05

**CIRCULAR.NO.4/2005**

Sub:- Interstate transport of packing cases etc. – Methods of present evasion of tax – instructions issued

Ref :- Circular No.24/00 dt.04.09.00 of the CCT

It has been brought to the notice of this office that huge tax evasion is being practiced by the dealers of Plywood by using bogus bills and registration numbers of defunct dealers. As per the circular cited plywood is excluded from the payment of advance tax on interstate sales. The issue has been examined and it is found necessary to add “Plywood” also in list of goods on which advance tax is to be insisted.

In the circumstances, in continuation of the directions already issued as per the reference cited the following instructions are issued.

1. The dealers shall pay advance tax in respect of the all consignments of plywood bound for other states.
2. The check post officials as well as the intelligence squads shall conduct effective physical verification of such loads and ascertain the genuineness of the transport with reference to the documents accompanied.

Deputy Commissioners shall acknowledge receipt of this circular and obtain acknowledgement from the subordinate.

Sd/  
COMMISSIONER