

No. K 2. 39995/05

Office of the Commissioner
Commercial Taxes, Thiruvananthapuram
Dated. 05.09.2008

CIRCULAR No 37/08

Sub:- Budget Speech 2007-08-Special Package announced for revival of cashew Industry- further Instructions issued.

Ref:- 1. G.O(MS) No. 136/08/TD Dt. 07.07.08
2. Circular No. 35/08 Dated 24.07.08

(1) In Order to give effect to G.O(MS) No. 136/08/TD Dt. 07.07.2008 circular instructions have been issued by the Commissioner of Commercial Taxes as per reference 2nd cited. But, reports received from the field revealed that uniform pattern is not adopted by dealers while opting the scheme. So much so, assessing authorities are also following different procedures for implementing the scheme announced by the Government vide order first cited. The dealers can prefer claim as per the scheme upto 30.09.2008.

(2) Those who file option under the scheme will have to submit a Form in Annexure I appended hereto, signed by the dealer himself. Separate option form should be filed for each assessment year. Once option Form in Annexure I is received from the dealers, Officers shall pass orders on the same by referring to such options and G.O. For those dealers who have already filed option containing details stated in Annexure I, further option need not be insisted if all the details are already available on record. Also with regard to dealers who opt for this scheme incorporating all the F-forms included in their return, further details need not be insisted in Annexure I. Where the F-form filed by the dealer in support of the claim of exemption as per the return is inadmissible in toto, such dealers need not incorporate complete details of F-form in the Annexure I.

(3) Orders shall be passed by the assessing authorities on the option filed under this scheme, not later than 30 days from the date of receipt of the same. Since waiver order has to be passed at Government level, the individual details should be forwarded to Commissionerate in Annexure II on or before 31.12.08.

Sd/-
COMMISSIONER

To:
All Officers

ANNEXURE I

In pursuance to G.O.136/08/TD dt. 07..07.08, I.....
S/o..... proprietors/Managing partner/Director bearing CST
No..... do hereby opt for paying tax at 4 % for the year
..... On the value of stock transfer detailed below.

Serial No	F. Form number	Amount covered under Form.

I affirm and undertake that I have full knowledge that the tax and interest remitted under this scheme is not refundable under any circumstances and that I will not claim any refund of the same as well.

Signature

Date:

Annexure II

The following amount has been found eligible and recommended for waiver as per GO(MS) No. 136/08/TD Dt. 07.07.08

Sl.No	R.C.No.of the dealer	Name and address of the dealer	No. of Form F	Amount covered by the in admissible Form F	Amount on which waiver can be allowed as per GO Cited.		
					Tax	Interest	Penalty

Date:

Deputy Commissioner