

No.C1.14593/2005/CT

Office of the Commissioner,
Commercial Taxes
Thiruvananthapuram
Dated 14.12.2005

[Circular 35/05](#)

Read: Circular No.5/05 dated 4-4-2005

Complaints are being received that registration under the KVAT Act, 2003 is not being granted within the stipulated time of 30 days, leading to a situation where large number of dealers with registration under KGST Act are still without registration under KVAT Act, 2003 and consignments meant for them are being detained by the Intelligence Squads or at Check Posts. The fall in numbers in registration under KVAT Act compared to the KGST Act shows that there is some substance in the above allegations.

Hence, in partial modification of Para 12(e) of Circular 5/2005 of this office it is directed that dealers already registered under the KGST Act may be issued registration certificates by the assessing authorities themselves.

Assessing authorities may also issue the registration certificates in new cases where evasion-prone commodities such as timber, iron and steel, veneer, plywood, hill produce items, cement, edible oil, rubber, coffee and other notified goods, chicken, electrical goods, automobile spare parts, Readymade garments, cashew, chemicals are not involved and where registration under the Central Sales Tax Act, 1956 is not involved; in case of evasion-prone commodities or where registration under the Central Sales Tax Act, 1956 is involved the application shall be processed by the CTOs and registration certificate shall be issued by the Inspecting Assistant Commissioners as stipulated in the Circular 5/05.

The officers posted to the Office of the Inspecting Assistant Commissioner shall continue to assist the IAC in granting the registration as expeditiously as possible avoiding no room for complaint. The directions already issued with regard to security will stand unchanged.

The receipt of this circular shall be acknowledged by the DCs and also they should obtain from the subordinates.

Commissioner, Commercial Taxes

