

CC4/678/2012
Circular No.22/2014

Office of the Principal Secretary/
Commissioner of Commercial
Taxes, Chepauk, Chennai-5.

Dated: 12/05/2014

CIRCULAR

Sub: CST Act, 1956 - Inter - State transactions falling under Section 8(1) of the CST Act, 1956 - Issue of 'C' Forms - Online issue - Issue of Manual forms to certain dealers - Instructions issued - Regarding.

Ref: Ref No.CC4/678/2012 dated 25.09.2013

Issue of Form 'C' declarations is at present made online. In order to obtain the Form 'C' declarations the dealers who have effected inter-state purchases of goods are to file Annexure-IA furnishing the details of such purchases so as to obtain system generated Form 'C' declarations online. This facility has been extended enabling the issue of system generated Form 'C' declarations for the previous years also.

2. Facility of obtaining system generated 'C' Forms online cannot be enabled for the Annual Return filers especially, dealing in exclusively tax exempt goods such as textile manufacturers, paddy, rice and other cereals, pulses and grams, Mosquito Net and Fish Net who occasionally effect inter-state purchases of the inputs necessary for them, since, these dealers are not supposed to file monthly returns in Form-I accompanied with the Annexure - IA revealing the details of inter-state purchases effected in

every month. Therefore, the manual forms available in Assessment Circles shall be issued to such dealers, filling Annual Returns only on demand, till online generation of form -C is facilitated for them. Public Sector undertakings which are not filing monthly return if they are non-assessee may also be issued with manual forms.

3. Further, in the present system with NIC, the facility of generation of online "C" and "F" forms is given only for the period of six months and beyond this period, the forms cannot be generated. Any addition/modification/rectification is also not possible, since there is no facility of online filing of revised returns. Already instructions were issued vide reference cited to issue manual forms for the period from October 2012 to August 2013 with the approval of concerned Joint Commissioners. Now, in modification of the earlier instructions, the Heads of Circles are authorised to issue manual forms for the period from October 2012 to September 2013 for these type of cases after verifying the genuiness of the request.

4. All the Territorial Joint Commissioners and Deputy Commissioners shall instruct the Heads of Circles to submit the present stock position of all statutory forms. They may also be instructed that Monthly Return filers should be prohibited from issuing manual "C" forms from the month of October 2013 (returns filed for the month of Oct.13 due in Nov.13). Annual Return filers and Public Sector undertakings which are not filing Monthly Returns if they are non-assessee alone be allowed to issue manual "C" forms.

Further, all the Territorial Joint Commissioners and Deputy Commissioners should monitor the use of manual "C" forms.

sd/-K. Rajaraman
Principal Secretary/
Commissioner of Commercial Taxes

To

1. All the Joint Commissioners(Territorial)
2. the Deputy Commissioners(Territorial)
3. All the Head of the Assessment Circles

Copy to

1. All the Additional Commissioners in the O/o the Principal Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.
2. The Joint Commissioner(CS) for uploading in the intranet website
3. The Superintendent, 'Y' Section

//Forwarded By Order//


Joint Commissioner(CS) /s/m.