Circular No.10/2015
CC4 / 678 / 2012

Office of the Principal Secretary /
Commissioner of Commercial Taxes,
Chepauk, Chennai 600 006.

Dated : 7th April 2015.

## CIRCULAR

**Sub:** CST Act, 1956 – Inter – State transactions falling under Section 8(1) of the CST Act, 1956 – Issue of 'C' Forms – Online and online issue of Backlog forms- Issue of Manual forms to dealers – reg

Ref: 1. PS/CCT Circular No.22 dated 12/05/2014
2. PS/CCT Circular No.8 dated 03/03/2015

1. The facility of online generation of 'C' and 'F' forms has been implemented through our website tnvat.gov.in from the month of November 2012. Moreover, facility to upload the invoices from 01.04.2000 to 30.09.2012(backlog forms) in order to generate 'C' forms for that period was also provided. Considering certain representations received from dealers, this facility was extended upto the period of 15.04.2015.

2. Whereas numerous representations are being received from Dealers' community that they have missed out some invoices to upload within the period of six months in the current and also in the backlog forms period and mistakes crept in 'C' and 'F' forms generated already for which forms could not be generated online for which higher amount to be paid as taxes and cost will be escalated affecting their business.

3. To overcome these problems, instructions are issued that manual 'C' and 'F' forms can be issued to the dealers and this facility will be valid till 31.05.2015.

4. All the Territorial Joint Commissioners and Deputy Commissioners shall instruct the Heads of Circles

i) To clear all the backlog pending approvals before 30.04.2015

ii) to issue manual forms for all the missed out invoices and for any mistakes in the already generated online forms(both current and backlog period) after verifying the genuiness of the request.

iii) to issue manual forms to the dealers only after getting the utilization details from them in the format given below. <u>Without obtaining the details of utilization, forms should not be issued to the dealers</u>.

| TIN | FORM CODE | BOOK_SERIESNO | FORM_SERIAL_NO | OTHER STATE_TIN | OTHER STATE_DEALER_NAME | OTHER STATED EALER_ADDR | OTHERSTATE_CODE | FORM_USAGE_DATE | INVOICE_AMOUNT | INVOICE_NO | INVOICE_DATE |
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Note : Red field data are mandatory

iv) to enter the details of utilization collected from the dealers into the tnct server every week. Failure to upload details of forms issue and utilization in Intranet will be viewed as misutilisation by Officer concerned and disciplinary action will be taken.

v) Maintain proper check and control over issue of C/F forms and ensure only eligible/live dealers are provided the same.

vi) AOs are instructed to verify if taxes due have been paid and ITC reversal applicable have been carried out in such cases. Suitable VAT/CST revised return may be produced where applicable.

7. All the Territorial Joint Commissioners and Deputy Commissioners should monitor the above item of work and ensure strict compliance.

Sd/- **K. Rajaraman,**
**Principal Secretary /**
**Commissioner of Commercial Taxes**

To

1. All the Joint Commissioners(Territorial)
2. All 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
4. Internet(website)

// Forwarded / by Order //

Joint Commissioner (Computer Systems)