

Dated: 29.3.2007.

CIRCULAR

Sub:TNVAT Act 2006 – Movement/Transportation of goods from one place to another – using of delivery note in form ‘JJ’ prescribed under TNVAT Act 2006 by Registered dealers – certain instructions – circular – issued

Ref:Letter No:219/06/07 DATED 4.1.2007 of Tvl.The Tamil Nadu Roller Flour Mills Association (Registered) Chennai 600 008

The following instructions are issued for the usage of Delivery Note in Form ‘JJ’ prescribed under the TNVAT Act 2006 by the Registered dealers.

- i) A delivery note in form JJ has been prescribed as per Section 64 (3) and 67 (5) of TNVAT Act 2006 vide Rule 15 (3) of TNVAT Rules 2007 for the movement/transfer of goods from one place to another by a registered dealer.
- ii) The prescribed delivery note in Form ‘JJ’ shall be printed with Serial Number and used by the registered dealer for the transportation of goods as per rule 15 (19(a) of TNVAT Rules 2007.
- iii) Every registered dealer who uses delivery note in form JJ shall maintain a Register in form ‘NN’ as prescribed under TNVAT Rules 2007.
- iv) If any such delivery note in form ‘JJ’ printed and used is lost, destroyed or stolen, the dealer shall report the fact to the Registering Authority within a week of such happenings.
- v) The dealer shall also make necessary entries in the said register for such loss/destroyed/theft of form JJ in the remarks column of the Register.
- vi) Necessary steps also to be taken to issue public notice of the loss/destruction/or theft as per the directions of the Registering

Authority.

- vii) There is no need to affix the seal of the Department in the delivery note in form JJ from the Registering Authority.
- viii) The delivery note in form JJ shall be printed in quadruplicate with continuous serial numbers.
- ix) The continuous serial numbers should be given for number of form JJ books used by the dealers
- x) Same serial numbers should not be given for each book.

For example

If each book containing serial number as 1 to 25, 1 to 25 should not be followed. If four books maintained containing each 25 leaves in quadruplicate, the serial numbers should be from 1 to 100

- xi) The entries should be made in all the column of the delivery note in form JJ without any omission.
- x) The entries relate to the used form JJ should be entered in the Register 'NN' then and there.

Sd/ T.Jacob,
Commissioner of Commercial Taxes

To

Joint Commissioner (CT), Chennai (North) Division, Chennai-6.

All Deputy Commissioners (CT) including Enforcement, ISIC.

Copy to the Director, C.T. Staff Training Institute, Chennai-6.

Copy to all Joint Commissioners and Deputy Commissioners in the office of the Commissioner of Commercial Taxes including

Deputy Commissioner (Computer System), Chennai-6.

Copy to the Chief Executive Officer, Traders Welfare Board, Chennai

/Forwarded // By order/

COMMERCIAL TAX OFFICER (VAT)