

Circular No. 14/2011
(Ref. No. Acts Cell-IV/36750/2009)

Office of the Commissioner of
Commercial Taxes,
Chepauk, Chennai – 600 005.

Dated: 01.06.2011

CIRCULAR

Sub: CST Act, 1956 – Statutory Forms – filing online forms – received from other State dealers – Acceptance – Instructions – Regarding.

Ref: 1. Ministry of Finance, (State Taxes) Dept. of Revenue, G.O.I Ref.31013/9/10-SO(ST), dated 15.3.2011
2. Ministry of Finance, (State Taxes) Dept. of Revenue, G.O.I F.No.S-31013/14/2010-SO(ST), dated 4.3.2011
3. CCT, Karnataka Ref.No.KSA/CR.248/2008-09, dated 21.9.2010 and 11.05.2011

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Many States including West Bengal, Karnataka, Puducherry and Kerala have started issuing online statutory forms, which do not carry the signature in ink and the manually affixed seal of the issuing authority. It has come to notice that assessing officers are insisting that dealers should get such certificate signed in ink and manually sealed before acceptance.

2. In the reference 1st cited, wherein it has been clarified that the Central Sales Tax (Registration and Turnover) Rules, 1957 do not specifically mention that a manually affixed rubber seal is to be used in the 'C' Form. Further, it has also been clarified that seal printed through machine or computer is equally authentic under the said Rules. The authenticity of such forms can be readily verified online.

3. Hence, the following instructions are issued to all the officers in this Department for strict adherence:

- (i) Computer generated online 'C' Forms filed by the selling dealer and computer generated "F" Forms should be accepted without insisting on manually affixed office seal and signature in ink of the concerned issuing authority.
- (ii) The signature with seal of the buying/issuing dealer in the declaration Form/Certificate and in the Annexure is necessary, and should be ensured before the acceptance of the original declaration.

- (iii) The officers shall verify the genuineness of the Declaration / Forms through TINXSYS website or through the Commercial Taxes Department website of the concerned State.
- (iv) Some of the States have provided the facility of verifying authenticity of declaration forms by sending SMS on mobile phones. This facility can also be used where available.
- (v) The officers shall refer any doubtful Declaration Form/Certificates to the Inter-State Investigating Cell for further verification.

4. The receipt of the circular must be acknowledged by return post.

**Sd/- S. Krishnan,
Commissioner of Commercial Taxes.**

To

- 1. All the Joint Commissioner (CT) Territorial and Enforcement
- 2. The Director, CTSTI, Chennai.
- 3. The Joint Commissioner (CT), (Computer System), Chennai.

Copy to:

- 1. Department of Revenue, Minister of Finance, Government of India.
- 2. Commissioner of Commercial Taxes of all States
for information.

Copy to:

- 1. All Additional Commissioners (CT)
- 2. The Superintendent, "Y" Section
- 3. PA to CCT
- 4. Stock File
- 5. Spare 5 Copies

/forwarded / by order/

Commercial Tax Officer