

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES: ASSAM::: GUWAHATI.
DISPUR::GUWAHATI-6.

(Circular No. 1/2008)

No. CTS-35/2000/271

Dated Guwahati the 8th January, 2008.

Sub :- Issuance of 'F' forms .

It has come to notice that some confusion has arisen regarding acceptance of declaration in Form 'F' under the Central Sales Tax Act, 1956 with reference to calendar month.

As per the provision of the first proviso to rule (12) (5) of the Central Sales Tax (R&T) Rules, 1957 a single declaration may cover transfer of goods, by a dealer, to any other place of his business or to his agent or principal, as the case may be, effected during a period of one calendar month.

It is generally seen that goods despatched by the sender are received by his agent or principal as the case may be, in the calendar month in most cases. But in case of despatches made towards the end of a particular calendar month, the goods reach the destination in the following month. In such cases sometime the dispatches is shown by the principal or agent in 'F' forms of the next calendar month. As this is only a technical matter and consignment is properly accounted for, there is no scope for loss of revenue. 'F' forms covering such transaction cannot be rejected simply on this technical ground.

The above instruction may be taken note of at the time of verification of 'F' forms.

(Sanjoy Lohiya),
Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

Memo No. CTS-35/2000/271-A

Dated Guwahati the 21st January, 2008.

Copy to:-

1. The Commissioner & Secretary to the Govt. of Assam, Finance (Taxation) Department for favour kind information.
2. Addl. Commissioner of Taxes/Joint Commissioner of Taxes, (All) for information.
3. Deputy Commissioner of Taxes (All) for information and necessary action.
4. Assistant Commissioner of Taxes/ Superintendent of Taxes, (All) for information and necessary action.
5. Circular File.

Commissioner of Taxes, Assam,
Dispur, Guwahati-6.

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