



Office of the Commissioner  
Commercial Taxes  
Public Office Building  
Vikas Bhavan – P.O.  
Thiruvananthapuram 695 033  
Dtd.07 / 06 / 2010

From

The Commissioner

To

The Commissioner  
Commercial Taxes  
Government of Orissa  
CUTTACK – 753 001.

Sir,

Sub:- CST (Registration and Turnover) Rules – Issuance of monthly 'C' Forms – reg.  
Ref:- This office Ir. of even no. dtd.04.02.2010

The Commercial Taxes Department in Kerala has introduced the facility for the issue of CST related declaration forms, online to its registered dealers. In the online scenario, form downloading is permissible only for the invoices which are uploaded along with the returns. It is not possible to select more than one return period for downloading a single form.

The second proviso to rule 12(1) of Central Sales Tax (Registration and Turnover) Rules is as follows:-

“Provided further that a single declaration may cover all transactions of sale which take place in a quarter of a financial year between the same two dealers.”

As per the same quarterly issuance of the forms is enough and this was provided to facilitate more convenience to the dealer. But, at the same time the above statutory provisions do not prohibit the issuance of 'C' Forms for monthly transactions. Hence, it is requested that necessary instructions may be issued to all concerned officers to accept monthly online downloaded 'C' Forms for the purchases from 01-01-2010 onwards instead of quarterly manual 'C' Forms. The genuineness of the forms can be verified by the assessing authorities through the website of Kerala Commercial Taxes Department [[www.keralataxes.gov.in](http://www.keralataxes.gov.in)].

Yours faithfully,

  
COMMISSIONER