Office of the

Commissioner of Sales Tax,

829, 8th Floor, Vikrikar Bhavan,

Mazgaon, Mumbai-400 010.

TRADE CIRCULAR

To

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No.VAT/2008/Noti/27/Adm-6/ Mumbai, Dt. 20.06.09

(Trade Cir.No.- 19 T of 2009)

Sub: Form 'I' under Central Sales Tax Act.

Ref: Clarification on Trade Circular No.8T of 2005 dt. 9-3-05.

Gentlemen/Sir/Madam,

Please refer to above Trade Circular wherein it was stated that consequent to amendment in Section 8 of Central Sales Tax Act w.e.f. 10-9-04, the Form 'I' under sub-section 4 of Section 8 was to be obtained from specified authority of the Central Government i.e. Commissioner of Special Economic Zone (SEZ). It was further stated that only Form 'I' issued by Commissioner, SEZ will be valid and form issued by Sales Tax Department will be valid only upto 9-9-04.

2. It has been, however, brought to our notice by Trade that in some States Form 'I' are still being issued by Sales Tax/Commercial Tax authorities. These forms are being rejected by Sales Tax authorities in Maharashtra as not being valid forms following the above referred Trade Circular.

3. Considering the genuine difficulty faced by the Trade in this respect, the instructions contained in Trade Circular No.8T of 2005 are being modified. Sales Tax authorities are instructed to also allow declarations in Form 'I' issued by Sales Tax authorities of other States. This will be applicable for a period of one year and the issue will be reexamined after that.

4. You are requested to bring the contents of the circular to notice of all concerned.

Yours faithfully,

(Sanjay Bhatia.)

Commissioner of Sales Tax,

Maharashtra State, Mumbai.

<u>No.VAT/2008/Noti/27/Adm-6/</u> Mumbai, Dt. 20.06.09

Trade Cir. 19 T of 2008

<u>Copy forwarded to</u>:

1. a. All the Addl.Commissioners of Sales Tax in the State.

   b. All the Joint Commissioners of Sales Tax in the State.

   c. All the Sr.Dy.Commissioners of Sales Tax in the State.

   d. All the Dy.Commissioners of Sales Tax in the State.

   e. All the Asstt.Commissioners of Sales Tax in the State.

   f. All Sales Tax Officers in the state.

2. **<u>Copy forwarded with compliments for information to</u>**:

a. The Officer on Special Duty, Finance Department, Mantralaya, Mumbai.

b. The Under Secretary, Finance Department, Mantralaya, Mumbai.

c. The Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.

3. **<u>Copy to</u>**:

All the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.

(G.B. Indurkar)

Joint Commissioner of Sales Tax,

(H.Q.)1, Maharashtra State, Mumbai