

Office of the
Commissioner of Sales Tax
Maharashtra State, 8th floor,
Vikrikar Bhavan, Mazgaon,
Mumbai- 400 010.

TRADE CIRCULAR

To

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No. Sr.A.C.(R& A)2005/3/Adm-14/
Circular No. 12T of 2005

Mumbai , Dt. 21.5.2005

Sub: Notification issued under the Central Sales Tax
Act, 1956 dated 3.5.2005.

Ref : Government Notification, Finance Department
No. CST-2005/CR-38/Taxation-2, dt. 3.5.2005.

Gentlemen/Sir/ Madam,

In pursuance of the financial proposals of the State Government for the financial year 2005-06 announced by the Honorable Finance Minister in the Budget Speech, Government of Maharashtra has issued a Notification under section 8(5) of the Central Sales Tax Act, 1956 referred above. By virtue of this notification rate of sales tax applicable on inter-state sale of bulk drugs, whether imported or manufactured under licence under the Drugs and Cosmetics Act, 1940, is two percent under Central Sales Tax Act, 1956.

2) This amendment is effective from 3rd May 2005. However, as the concession was announced in the Budget Speech, it is now decided on administrative grounds to make effective the concession with effect from 1st April 2005. Accordingly, the concessional rate of tax will be effective from 1st April 2005, if the other conditions of the notification are fulfilled.

3) This circular cannot be made use for legal interpretation of provision of law. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

4) You are request to bring the contents of this circular to the notice of members of your Association.

(SANJEEV KUMAR)

Commissioner of Sales Tax,

Maharashtra State, Mumbai.

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1. Copy forwarded to:

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- a. All the Addl. Commissioners of Sales Tax, in the State.
- b. All the Dy. Commissioners of Sales Tax in the State.
- c. c. All the Sr. Asstt. Commissioner of Sales Tax in the State.
- d. d. All. The Asstt. Commissioner of Sales Tax in the State.
- e. e. All the Sales Tax Officers in the State.

2. Copy forwarded with compliments for information to:

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- a. Deputy Secretary, Finance Department, Mantralaya, Mumbai.
- b. Under Secretary, Finance Department, Mantralaya, Mumbai.
- c. The Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.
- d. Copy to all Desks and Desk Officers in the office of the Commissioner of Sales Tax Maharashtra State, Mumbai .

(Dilip Dixit)

Deputy Commissioner of Sales Tax (H.Q.)1,
Maharashtra State, Mumbai.