

**GOVERNMENT OF KERALA
ABSTRACT**

Taxes –Sales tax –collection and remittance-Revised procedure for the Forest Department
–Orders issued.

REVENUE ‘H’ DEPARTMENT

G.O.MS.NO.503/69/RD

DATED 30-9-1969

Read:- 1.G.O.(P) 516/62/Rev. dt. 14-6-62
2. G.O.(P) 335/68/RD dt. 24-6-68
3. Correspondence ending with letter No. FADI(2) STO 68-69/599 dt. 29-10-68
from the Accountant General.
4. Correspondance ending with letter No.C4.4353/68/TX dt. 7-9-68 from the
Board of Revenue (Taxes)

ORDER

In the G.O. read as first paper, Government had laid down the procedure to be followed by Government Department in the matter of collection and remittance of sale tax. This G.O. has since been superseded by the G O read as second paper. The procedure laid down in the G.O read as first paper was not however made applicable to the public works department and it was allowed to continue the procedure then followed.

2. The Accountant General in his letter No. FADI (2)ST/273 dt. 6-1-68 proposed a revised procedure, on the pattern of the procedure now being followed by the public works Department in the matter of collection and remittance of sales tax by the Forest Department. According to this proposal the Divisional Forest officers will have to remit the salestax collections under “Forest Remittance” (instead of XII S.T) leaving to final adjustment to be done by the office of the Account General. However, the Divl. Forest Officers will have to furnish to the Board of Revenue periodical returns of sales tax collections during each quarter before the 30th of the month following the quarter, so that the collections can be accounted for in the Departmental figures. The reason for suggesting the adoption of the above proposal is that no uniform procedure is being followed by the Forest Divisions for the accounting and remittances of sales tax and much avoidable confusion existed in their accounting.

3. Government after due consideration accept the proposal of the Account General and they order accordingly.

T.J. Paily
Deputy Secretary

To

The Chief Conservator of Forests,

Endt. No.A3.39510/65/P.Dis. dated 31-10-1969

Copy forwarded to the Divisional Forest Officers etc.

The amount of Sales Tax Collection should be remitted under Forest Remittances just as remittances of Forest Revenue and entered in the Divisional Cash Book and credited under the Mis. Head of accounts –XII Sales Tax. The amount should also be included in the schedule of Forest remittance into the Treasury attached to the monthly accounts and on the credit side the amount of S.T. should be shown under “mise-heads of A.G. by Book adjustment. Please ensure that the above procedure is strictly followed so as to avoid misclassification in accounts. A register to watch the S.T. due and recovered should be maintained and the instructions regarding rendering of periodical return of S.T. collections to the B.O.R. should also be followed. a copy of A.G’s letter FADI/(2) ST/273/dt. 6-1-68 is enclosed. Para 4 indicates the procedure in knowing the rates of