

# Government of Kerala

No, 20918/B1/83/TD  
Taxes (B) Department,  
Trivandrum, dt. 28/01/1984

## CIRCULAR

Sub: Taxes –Sales Tax – Prompt issue of form D.

The Central Sales Tax Act provides for charging a concessional rate of tax on sales of goods to Government Departments in the course of interstate trade or commerce provided the selling dealer furnishes a certificate from the purchasing Govt. department in the form D prescribed under the Central Sales Tax (Registration and Turn Over) Rules 1957. At present no time limit for furnishing the certificate has been prescribed either in the Act or in the Rules. The question of prescribing a time limit for furnishing the certificate in form D was engaging the attention of the Central Government for some time passed and it has been decided that no time limit need be prescribed for furnishing the certificate in form D. The Government of India have however requested the State Government and Union territories to issue suitable instructions to their departments for prompt issue of form D for their inter state purchases so as to facilitate timely assessment of the rolling dealers. All the heads of Departments are therefore requested to ensure that the certificates in form D are issued promptly for their inter state purchases.

C J Joseph  
Chief Secretary

To,

All Heads of Departments  
Endt. No DDi. 6451/84/P3/ dt, 12/03/84

Copy forwarded to the Superintending Engineer, Irrigation Central Circle, Trichur for information.

Sd/-  
For Chief Engineer

Endt. No, D9.126/84 dt 19/05/84

Copy to Executive Engineer, Irrigation Division, Trichur, Champakara Canal Division, Tripunithura and chimoni Dam Project Division Echippara for information  
Copy to all section in DB and HD's.  
Copy to A.A, F.A, P.A, and S E 'S table.

For Superintending Engineer