

**GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS (RAIL MANTRALAYA)
RAILWAY BOARD**

76/WBC/M&W/4

New Delhi 12-5-1977

The General Manager,
Southern Railway
Madras

Sub:- Payment of Sales Tax on the supply of wooden sleepers to the Indian Railway.

A copy of letter No. FU(3) 72637/76 dated 4-5-1977 on the above subject received from the Chief Conservator of Forests, Kerala State, Trivandrum is sent herewith for ready reference.

You are requested to ensure that "Form – is issued in respect of every consignment to consignees outside the State.

Sd/-
(Nahipat Raj Mehta)
Additional Director (Timber)
Railway Board

76/WEC/MSW/4

New Delhi dated 12-5-1977

Copy to the Chief Conservator of Forests, Kerala State Trivandrum with reference to their letter No. FD(3) 72637/76 dated 4-5-1977 for information.

Sd/-
Mahipat Raj Mehta
for Secretary, Railway Board

Endt. on FD(3)72637/76 dated 17-9-77

Copy with copy of letter No. 1-72241/76 TX dated 12-3-77 received from Secretary (Taxes) Board of Revenue are forwarded to Conservator of Forests, Quilon, Trichur, Kozhikode, Divl. Forest Officer, Trivandrum, Punalur, Thenmala, Ranni, Nilambur and Palghat for information and attention.

Sd/- for Chief Conservator of Forests

Chief Conservator's Office, Trivandrum

Forwarded /By order

Superintendent

C1-72241/76/TX

Offices of the Board of Revenue
Trivandrum 12/03/1977

From

The Secretary (Taxes)
Dept. of Revenues.

To

The Chief Conservator of Forest, Trivandrum

Sir,

Sub: - Salestax –payment of Salestax on the supply of wooden sleepers to Indian Railways.

Ref. Your letter No. PO (3)73637/76 dt. 26-12-79

In case where the sale occasions the Government of goods from Kerala to another state central sales tax has to be collected. In cases where the sale does not occasion such movement tax has to be collected under the state sales tax.

In the former case, central sales tax at the rate of 4% may be collected on the sale of wooden sleepers to the railway if the purchaser is the railways furnishes a declaration in Form 'C' or form 'D' prescribed under the CNT Rules in support of the transaction. If no such declaration is furnished Central Sales tax at the rate of 10% has to be collected for inter state sale of wooden sleepers.

Yours faithfully

Sd/-
for Secretary (Taxes)