

Copy of Letter No. C1.43597/82/TX Dated 08/10/82 From the Secretary (Taxes)
Board of Revenue, Trivandrum to the Chief Conservator of Forests, Trivandrum

Sub: Payment of CST on the supply of wooden we sleepers to the Indian
Railways – reg:

Ref: 1. Letter No 458/1/82-83/Ranni /Bills dt. 25/06/82 of General Manager,
H.Q. office Madras.

2. Letter No. F4. (4) 9626/81/05/3/82 of Chief Conservator of Forests

With reference to the letters cited , I am to in form that the transfers of
sleepers by one office of the Railways to another office after a local purchase
from the Forest Department can only be treated as a load purchase and
subsequent transfer to branch by an ordinary dealer. Hence in this case the Forest
Department cannot insist on production of registration certificate under CST
Act. Even it registration under CST Act is insisted on as the Railways can given
D form these may not be any difference in the incidents of tax . For the sake of
convenience only local purchases are affected.

Sd/-

Secretary (Taxes)

Endt. on No . FU (4) 9626/81 (K.Dis)

Chief Conservator's Office ,
Trivandrum, dt. 6/12/82.

Copy forwarded to the General Manager, Head QuartersOffice , works, branch ,
S. Railway, Madras for information .

Copy to the Conservators, Quilon, Trichur , Kozhikode High Range Circle,
Kottayam and Divisional Forest Officers, Nilambur , Ranni and Achankovil for
inofmation and attention .

Copy to stock file.

Endt. on V C -14899/82(D Dis) dt 29/12/82

Copy to the Divisional Forest Officer, Vazhachal for information and attention.

Copy to sections CH, ML, TR, VC, A! and V C Stock file.

For Conservator of Forests
Trichur.