

COMMERCIAL TAXES DEPARTMENT

From

**THIRU T. JACOB, I.A.S.,**  
Commissioner of Commercial Taxes,  
Chepauk, Chennai-5.

To

The Joint Commissioner (C T),  
Chennai (North) Division,  
Chennai 600 006

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Lr. No. VAT Cell /41895 / 2007 dated 8.10.2007

Sir,

Sub: TNVAT Act, 2006 –Input tax credit adjusted on interstate sale – Not accepted - certain clarification - requested - regarding.

Ref: 1) CCT's circular No:1/2006 PR in Act cell IV/61548/05, dated 5.8.2006

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I invite attention to the reference cited wherein instructions were issued towards the filing of 'C' declaration form.

It has been brought to the notice of the Commissioner of Commercial Taxes that the Assessing Officers are issuing notices to the dealers demanding payment of C S T since 'C' forms are not filed along with the returns and hence they are not eligible for the Input tax credit on their purchases.

'C' forms are furnished for quarter before the end of the next quarter. For sufficient cause, further time can be granted. Hence, for non filing of 'C' form along with monthly return, Input tax credit cannot be denied. For example for quarter ended 31<sup>st</sup> March, the dealer can file 'C' form till 30<sup>th</sup> June of the year. However, the details of 'C' form may be obtained for furnishing information to TINXSYS. For non filing of 'C' or form F , no input tax credit need be reversed.

Sd/- T. Jacob,  
Commissioner of Commercial Taxes

Copy to all Territorial Deputy Commissioners.

/Forwarded by order/

COMMERCIAL TAX OFFICER (VAT)