8th floor, Vikrikar Bhavan,
Mazgaon, Mumbai 400 010.

TRADE CIRCULAR

To

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No.VAT/MMB-1008/15/Adm-6 Mumbai, Dt. 22/03/2010

Trade Cir. No. 12T of 2010.

Sub: Tax treatment of Goods sent to other States.

Ref: 1) Trade Circular 16T of 2007 dated 20th February 2007
2) Trade Circular 5T of 2009 dated 29th January 2009
3) Trade Circular 2T of 2010 dated 11th January 2010

Gentleman/Sir/Madam,

The above referred Trade Circulars were issued explaining scope of section 6A of C.S.T. Act, 1956. In the Trade circular No. 2T of 2010 dated 11th January 2010 it was clarified that F-Forms are mandatory for all transactions of inter-State transfers not by way of sale including job work and goods return. It is further clarified that Requirement of F-Forms in the transactions in respect of job work and goods return would be applicable prospectively from the date of Trade Circular 2T of 2010 i.e. 11th January 2010.

2. This circular cannot be made use of for legal interpretation of provisions of law as it is clarificatory in nature. If any member of the trade has any doubt, he may refer the matter to this office for further clarification.

3. You are requested to bring the contents of this circular to the notice of the members of your association.

Yours faithfully,

(SANJAY BHATIA)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.

No.VAT/MMB-1008/15/Adm-6 Mumbai, Dt. 22/03/2010
Trade Cir. No. 12T of 2010.

1. Copy forwarded To :
    a. All the Addl. Commissioners of Sales Tax in the State.
    b. All the Joint Commissioners of Sales Tax in the State.
    c. Joint Commissioner of Sales Tax (Mahavikas) with the request to upload this trade circular on the department's website.
    d. All the Sr. Dy. Commissioners of Sales Tax in the State.
    e. All the Dy. Commissioners of Sales Tax in the State.
    f. All the Asstt. Commissioners of Sales Tax in the State.
    g. All the Sales Tax Officers in the State.
2. Copy forwarded with compliments for information to:
    a. The Officer on Special Duty, Finance Department, Mantralaya, Mumbai.
    b. The Under Secretary, Finance Department, Mantralaya, Mumbai.
    c. The Accounts Officer, Sales Tax Revenue Audit, Mumbai and Nagpur.
3. Copy to all the Desks and Desk Officers in the office of the Commissioner of Sales Tax, Maharashtra State, Mumbai.

(G.B.Indurkar)
Joint Commissioner of Sales Tax,
(HQ)1 Maharashtra State, Mumbai.