

No.C7.29146/06/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated. 09-08-06

**Circular No.28/06/CT**

Sub:- Exemption of F form for Non taxable items- instructions issued.

Certain dealers have raised some doubts about filing of F form for the stock transfer of exempted commodities.

Proviso to subclause (b) of clause (B) of section 6 of the CST Act, clearly stipulated that no declaration is necessary if the sale or purchase of goods is exempted from tax, generally under the Sales Tax law of the appropriate State. Hence filing of F form is not mandatory for stock transfer of an exempted commodity.

In the circumstances all concerned are directed not to insist on filing of F Form for stock transfer of an exempted commodity.

**Sd/-  
Commissioner**