

CIRCULAR NO.35/06

Sub:- Green Card for compliant tax payers – Orders issued,

It has been announced in the Budget Speech 2006-07 that Green Cards will be issued to dealers with good track record meeting certain pre-fixed criteria, and that this Green Card would entitle them for speedier clearances of their consignments at the Check Posts and preferential treatment in Departmental Offices. The following instructions are issued in pursuance of this objective.

Dealers meeting the following criteria will be eligible for Green Cards to be issued by the Commissioner of Commercial Taxes:

- Dealers with annual net tax remittance of minimum Rs.50 lakhs in the previous financial year.
- Dealers who have filed all returns in time without incurring any delay for the previous year
- Dealers who have submitted their statutory forms like Delivery Notes, and F Form within the stipulated period for the previous year.
- Dealers who have not been penalised by the Department for any offence for the previous three years.

Green Card holders will be entitled to the following facilities:

- Clearance of all their consignments at all Check Posts within two hours.
- Priority in issue of statutory forms like Delivery Note, C Form, F Form.
- Grant of statutory forms like Delivery Note, C Form, F Form, and Salesman Permit in one hour of application.
- Grant of Branch Registration in one day within the same district and within three days in areas outside the district where the principal office is situate.
- Grant of VAT refund without pre-audit.
- Exemption from collection of advance tax.

A special cell will be set up in the Commissionerate to monitor the achievement of these timelines and for attending to the grievances of Green Card holders.

The Green Card shall be valid for a period of one year.

However, if any Green Card holder is detected of any wrong doing under the Acts administered by the Department, the Green Card shall be invalidated forthwith and stiffer penalties than usual will be imposed on the dealer.

Commissioner

To

All the Concerned