

No.C2/32708/07/CT

Office of the Commissioner

Commercial Taxes,

Thiruvananthapuram

Dated 2.8.2007

CIRCULAR No. 34/07

Sub: Release of ATMs & related accessories at Commercial Tax Check Posts - reg.

Several requests from Banks have been received regarding expeditious release of ATMs & related accessories at Commercial Tax Check Posts. The matter has been considered and the following instructions are issued:

ATMs & related accessories may be released expeditiously at the Check Posts if the consignee Bank produces a bill/invoice evidencing payment of price with tax by the Bank at local rates in the consigning State and a certificate in Form 16 signed by the concerned Bank Branch Manager.

In case the installation of the ATM involves any works contract the tax thereon shall be deducted at source as required under section 10 of the KVAT Act, 2003.

Circular No.51/06 stands modified to this extent.

Commissioner

Commercial Taxes.