

**No. C1.9354/05/CT.**

**Office of the Commissioner  
Commercial Taxes,  
Thiruvananthapuram,**

**Dated: 25-3-2006.**

**CIRCULAR No. 14/06/CT.**

Sub:- Disallowance of concessional rate of tax - Form 18 Declaration  
Acceptance - Further instruction issued - Reg.

Ref:- This office letter of even no. dated 21-6-2005.

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Directions were issued to all officers of this Department to accept the old Form 18 declarations produced by the assesses to claim the concessional rate of tax under section 5(3) of the KGST Act 1963 for all assessment years up to 2000-01 and also to call back old Form 18 declarations, if any, in circulation at present as per this office letter of even no. dated 21-5-2005.

Several petitions have since been received stating that the rejection of old Form 18 submitted the assessee is causing much difficulties to them,.

The issue has been examined the detail and it is hereby ordered to accept the old Form 18 declarations produced by assessee to claim the concessional rate of tax for all assessments years up to 2004-05 is, up to 31-03-2005. The directions issued vide this office letter under reference stands modified to the above extent.

**COMMISSIONER**