

No.C3.65255/04/CT

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated.22.05.06

CIRCULAR.22/06

Sub:- Interstate purchase of Goods against C forms Reg:

It has been queried whether an entity in the business of providing Call Centre Services can issue C form declaration for the purchase of capital goods to be used in facilitating the provisions of its services. A call centre requires telecom networking and equipments to undertake the business of tele marketing and other “call centre” type jobs like medical transcription etc. The matter has been examined and it is clarified that C form may be used for procurement of telecommunication equipments for the ITES and IT industry, with utilization being verified to prevent misuse.

Sd/
Commissioner