

TAX FLASH NEWS

19 February 2019

Maharashtra State Circular update – Inter-State purchases against C Form for period starting from 1 July 2017

Background

Recently, the Maharashtra State VAT department has withdrawn¹ its earlier Circular No. 47T of 2017 dated 17 November 2017, which restricted the issuance of a C form.

The gist of circular no. 47T is mentioned below.

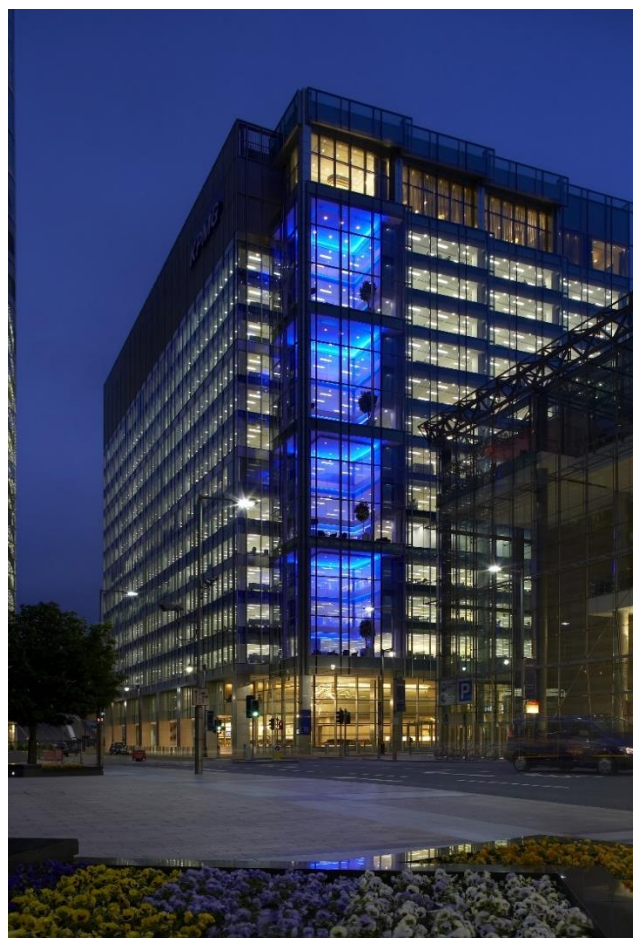
- Form C shall be issued for the inter-state purchase of (i) petroleum crude; (ii) high speed diesel; (iii) motor spirit (commonly known as petrol); (iv) natural gas; (v) aviation turbine fuel; and (vi) alcoholic liquor for human consumption only
- Form C for the period starting from 1 July 2017 shall be issued only if such goods are purchased for
 - (i) Resale of above six goods;
 - (ii) manufacturing of above six goods;
 - (iii) use of above six commodities in the telecommunication network or mining or generation or distribution of electricity or any other form of power.

Our comments

The above mentioned Circular No. 47T, had restricted the use of goods purchased, since it had mentioned use in the manufacture of the same goods.

Recently the Chhattisgarh High Court in case of Shree Raipur Cement Plant² had directed the revenue to issue form C to the petitioner in respect of manufacture of goods specified in the CST registration certificate.

The withdrawal of the aforementioned circular seems to have been brought in to expand the scope of issuance of form C.



¹ Trade Circular No. 07T of 2019 dated 14 February 2019

² Shree Raipur Cement Plant [2018-VIL-225-CHG]

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