



**GOVERNMENT OF SIKKIM  
INCOME & COMMERCIAL TAX DIVISION  
FINANCE DEPARTMENT  
GANGTOK 737 101 SIKKIM.**

No. 191/21/09


Dated the 6/4/2009

**Circular**

1. Whereas for the convenience of the public as well as timely remittance of Government revenue the State Government hereby directs that with effect from 01<sup>st</sup> April 2009 all the Drawing and Disbursing Officers of all departments agencies/organizations under the Central / State Government who are drawing cheques for payment of tax and cess, and all the registered dealers or unregistered dealers or persons who intend to pay the tax and cess by cheques or demand draft, shall send the cheques and demand drafts to the designated banks in the following manner:

1	If the cheques are of State Bank of Sikkim	To the nearest computerized branch of State Bank of Sikkim
2	If the cheques are of any bank other than that of State Bank of Sikkim	To the nearest branch of Sikkim State Co-operative Bank Limited (SISCO Bank) or Axis Bank

2. The DDO of all departments / agencies / organizations under the State Government shall send the cheques or demand draft with a forwarding letter in Form A.
3. The DDO of all departments / agencies / organizations under the Central Government and other private organizations shall send the cheques or demand draft with a forwarding letter in Form B.
4. The registered dealers or unregistered dealers or persons shall send the cheques or demand draft with a forwarding letter in Form C.
5. The above procedure shall apply in respect of payment of taxes and cess payable under the following:
- the Central Sales Tax Act, 1956
  - the Sikkim Sales Tax Act, 1983
  - the Sikkim Transport Infrastructural Development Fund Act, 2004
  - the Sikkim Value Added Tax Act, 2005
  - the Sikkim Ecology Fund & Environment Cess Act, 2005
  - the Sikkim Tax on Professions, Trades, Callings and Employment Act, 2006

  
 Chief Secretary  
 Government of Sikkim

6/4/09