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GOVERNMENT OF SIKKIM
COMMERCIAL TAX DIVISION
FINANCE REVENUE & EXPENDITURE DEPARTMENT
GANGTOK- 737101 SIKKIM

Reference no. 108/CTD/2012

Dated: 05 January 2012

CIRCULAR

In exercise of powers conferred by sub-section (2) of Section 28 of the Sikkim Value Added Tax Act, 2005 it is hereby prescribed that any dealer, who procures cement from outside state for sale, shall have to furnish security deposit and obtain Cement Waybill from the office of Commercial Taxes Division.

The amount of security deposit shall be equal to the amount of VAT and Environment Cess payable on sale. The amount of VAT and Environment Cess payable shall be computed at respective prescribed rate on value of cement arrived at the rate of ₹ 7,000.00 per metric tonne (₹ 350.00 per bag). The price rate of cement shall be reviewed in every three months time.

Cement Waybill in triplicate in Form 25 shall be issued to the dealer on receipt of security deposit. The dealer shall have to produce the Cement Waybill before the check-post authority of Commercial Taxes at the time of transit of the consignment into the State.

Nevertheless, the Cement Waybill shall not be applicable in case of procurement of cement for self consumption.

The private consumers, manufacturers and hoteliers procuring cement for self-consumption shall have to produce special permit at the check post during the transit. Under normal circumstances, a private consumer shall not be issued special permit allowing him to procure more than five metric tonne (100 bags) of cement at a time.

The hydro-power developer shall procure cement under e-waybill number generated on-line from www.sikkimtax.gov.in