



**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No.34/CTD /2017

Date: 15.12.2017

CIRCULAR

In supersession of earlier Circulars regarding issue of statutory forms, issued by the Commercial Taxes Division, FRED., Government of Sikkim, it is hereby informed that for the purpose of speedy disposal of request for pending statutory CST declaration forms and to facilitate the selling dealers in filing GST TRAN 1 Form within the prescribed time limit, the Division, has decided to issue the declarations in Form C, Form F, Form E-I, Form E-II and Form H as prescribed under the Central Sales Tax Act, 1956 read with the Central Sales Tax (R&T) Rules, 1957 through manual process.

All dealers who have duly fulfilled the regular conditions for obtaining the aforesaid forms shall have to apply for issue of forms in the format appended hereto in Annexure-I by providing the details of purchase/procurement in course of inter-state trade in the format appended hereto in Annexure-II.

Consequent upon that all the statutory CST declaration forms issued henceforth shall bear footnote as follows-

“This form is issued through manual process under circular no. 34/CTD/2017 dated 15th December 2017 and hence this cannot be verified online. Any enquiry in this regard may be filed @ sevactd@gmail.com .”

**Secretary cum Commissioner
Commercial Taxes Division**