

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF TAXES, ASSAM :: KAR BHAWAN
DISPUR, GUWAHATI-6

CIRCULAR NO. 12 /2018-GST

Dated Dispur the 9th August, 2018.

Sub : Liability, submission of return, registration, eligibility to make interstate sale / purchase and transfer of goods against Form-C and Form-F, etc – regarding.

No. CT/GST-15/2017/154.— Circular No. 7/2017-GST dated 5th September, 2017 was issued on liability, submission of return, registration, eligibility to make interstate sale / purchase and transfer of goods against Form-C and Form-F. Now, in supersession of the said circular and for the purpose of uniformity in the implementation of the Act, following issues are being clarified hereunder:

The definition of “goods” in Central Sales Tax Act, 1956 in section 2(d) upto 30th June 2017 was as under: -

“(d) “goods “includes all materials, articles, commodities and all other kinds of movable property, but does not include newspapers, actionable claims, stocks, shares and securities.”

In view of the Constitution (One Hundred and First Amendment) Act, 2016 dated 8th September 2016, the Central Government has amended the Central Sales Tax Act vide Taxation Laws (Amendment) Act, 2017 (18 of 20 17) dated the 4th May 2017.

By virtue of this amendment, the aforesaid definition of “goods” has been amended. The amended definition is reproduced as under: -

(d) “goods” means-

- (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.*

The Ministry of Finance, Department of Revenue, State Tax Division, New Delhi has issued Office Memorandum dated the 7th November, 2017 to clarify the inter-state purchases against ‘C’ Form for period starting from 1st July 2017. The clarification is reproduced as under: -

“The undersigned is directed to say that opinion of Department of Legal Affairs, Ministry of Law was solicited on the issue “Whether the definition of goods” the phrase



"manufacture or processing of goods" in section 8(3)(b) of the Central Sales Tax Act would be as per the definition provided for under section 2(d) of the Central Sales Tax Act or that the word "goods" when it appears in the phrase "manufacture or processing of goods" means any goods i.e. "goods" which fall within GST as well as "goods" which do not come under ambit of GST.

Department of Legal Affairs, Ministry of Law has confirmed that the term "Goods" has been specifically defined under the Central Sales Tax Act, 1956 and prima facie the term "Goods" referred to in section 8(3)(b) of the Central Sales Tax Act, 1956 will have same meaning as defined and amended under Section 2(d) of the Central Sales Tax Act, 1956 vide Tax Law Amendment Act, 2017. However, it does not affect the provisions of section 8(3)(b) of CST Act relating to telecommunication network or mining or generation or distribution of electricity or any other form of power."

In view of the above clarification issued by the Government of India and the provision of the Central Sales Tax Act, the following instructions are being issued:

- 1) The clarification is applicable for the declarations in Form 'C' to be issued for the period from 1st July, 2017 onwards.
- 2) Form 'C' shall be used for the inter-state purchases of the following goods only subject to purposes enumerated in (3) below:-
 - (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.
- 3) Declarations in Form 'C' for the periods starting from 1st July, 2017 shall be issued only if such goods are purchased for the purposes enumerated in the Office Memorandum issued by Ministry of Finance, Department of Revenue, State Tax Division, New Delhi dated 7th November, 2017 such as: -
 - (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.

This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.

This Circular will not however effect the other clarifications made in Circular No. 7/2017-GST dated 5th September, 2017.



Difficulties, if any, in implementation of the above instructions may be brought to the notice of the Commissioner at an early date.


Sd/- Anurag Goel, IAS.,
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/154-A

Dated Dispur the 9th August, 2018

Copy to :

- (1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- (2) The Commissioner of Central GST, Guwahati / Dibrugarh Commissionerate for favour of kind information.
- (3) The Special Commissioner of State tax / Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- (4) The Deputy Commissioner of State tax (All) for information and necessary action.
- (5) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- (6) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati