

No.ADM/DC/VAT/F-Forms/2013/914

Date: 10.09.2013.

**C I R C U L A R**

Subject:- Issue of Central Form "F" under CST Act, 1956 for Stock Transfer to the branches in other States.....

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It is hereby informed to all concerned dealers making sale of goods on "STOCK TRANSFER/ BRANCH TRANSFER" and intend to avail Tax concession against Form "F", that the Value Added Tax Department, Dadra and Nagar Haveli has already launched the e-CST module for issue of Form "F" through online application.

While making online applications for issue of "F" Forms, the dealer is required to upload the proof of Branch inclusion in the system without which the request for issue of Form "F" for Stock Transfer shall not be approved.

In case it is not reflected in the Registration Certificate or necessary amendment is not made in the R.C. , the request for issue of Form "F" shall be rejected and will be required to deposit the full tax payable on such transaction as per the CST Act and Rules made thereunder.

All the dealers registered with the VAT Department are therefore, directed to ensure that their Outside State Branches are included in the Registration Certificate or Amendment to this effect in the R.C. has been made within one month from the date of issue of this Circular, failing which the request for issue of Form "F" can be rejected and the Stock Transfer shall be treated as taxable rates and tax will be imposed on such transactions.

*V.M.Bhagi*  
(V.M.Bhagi)  
Deputy Commissioner (VAT),  
Dadra and Nagar Haveli,  
**SILVASSA.**

*22/9/13*

To,

- 1) Copy fd.wcs .to Silvassa Industries & manufacturing Association/DMH Industries association/Civil Contractor association
- 2) Copy fd.wcs. to the Director, IT ,DNH for uploading the circular on DNH Website.
- 3) Copy to uploading the Circular on www.dnhctd.gov.in.