

No: C2-14356/14/CT

Office of the Commissioner
Commercial Taxes, Tax Towers
Killippalam, Karamana P O
Thiruvananthapuram
Dated.12.06.2014

From

The Commissioner

To

All Deputy Commissioners/Deputy Commissioners (Int)

Sir,

Sub:-Commercial Taxes Department – Movement of goods using
electronically downloaded Form No. 15 Delivery Note-
Instruction issued - Reg

Ref:- 1. Circular 8/2014 of the Commissioner of Commercial Taxes
2. Representation filed by Ultratech Cement

As per the circular referred 1st above online delivery note is mandatory for all commodities except for Rubber and Cement with effect from 26.04.2014.

M/s Ultratech Cement Ltd. filed a petition stating that while transporting white cement using manual delivery note in Form No. 15 was detained by Intelligence authorities and demanded security deposit for the reason that electronically generated delivery note was not accompanied the transport.

The entry No. 16 of SRO 82/2006 pertaining to cement and their substitutes as follows;

1) White Cement, whether or not artificially coloured	2523.21.00
2) Ordinary Portland cement, dry	2523.29.10
3) Ordinary Portland cement, coloured	2523.29.20
4) Portland pozzolana cement	2523.29.30
5) Portland slag cement	2523.29.40
6) Aluminous Cement	2523.30.00

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|---|------------|
| 7) Other hydraulic Cement | |
| a) Sagol, ashmoh | 2523.90.10 |
| b) High alumina refractory cement | 2523.90.20 |
| c) Cement, hydraulic (other) | 2523.90.90 |
| 8) Refractory cements, mortars concrete and similar compositions, other than products of heading 3801 | 3816.00.00 |
| 9) Cement concrete mixture and cement substitutes | NA |

Cement, whether white or grey and cement concrete mixture come under the same entry with separate HSN codes. Hence it is clarified that the items mentioned above can be transported along with manual delivery note in Form No. 15. You are instructed to issue appropriate direction to the field staff accordingly.

Yours faithfully
Sd/-
Commissioner

//By order//



Assistant Commissioner II