

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

**TRADE CIRCULAR NO. 08/2017  
DATED: 07.08.2017**

**Subject: Issuance and use of Form C, etc., under the Central Sales Tax Act, 1956**

Queries have been received from different quarters regarding issuance and use of declarations in Form 'C' under the Central Sales Tax Act, 1956 (CST Act), for inter-State purchase of goods which have been kept outside the purview of the Goods and Services Tax (GST).

In view of implementation of GST with effect from the 1<sup>st</sup> July, 2017, definition of goods under clause (d) of section 2 of the CST Act has been amended as under, vide Taxation Laws (Amendment) Act, 2017 dated 4<sup>th</sup> May, 2017, of the Government of India:

(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) alcohol liquor for human consumption;"

It is clarified here that issuance and use of declaration forms under the CST Act, including declaration in Form 'C', will continue as prior to 1<sup>st</sup> July, 2017 **in respect of the goods mentioned above**, subject to the provisions of section 5, section 6, section 6A and section 8 of the Act and rules framed thereunder, as the case may be.

Sd/- 07/08/2017  
(Smaraki Mahapatra)  
Commissioner,  
Commercial Taxes, W.B

Memo. No. 810CT/PRO  
3C/PRO/2015

Date: 08.08.2017

Copy forwarded to the Sr.JCCT/ISD for information and for uploading it on the website of the Directorate for information of all concerned.

Sd/- 08/08/2017  
(Adesh Kumar)  
Addl.CCT & PRO