

Ref No. 2bII/7409

7 Aug 2008

Shri Govindan Nair, I.A.S,
Principal Secretary
Commercial Tax
Govt. of U.P.
Secretariat Annexe, Lucknow

Subject :- Endorsement & Submission of Form-38 in Commercial Tax Office.

Sir,

It appeared in local News Papers that 46 Check-Posts of Commercial Tax Dept have been abolished. It briefly detailed the procedure to be followed henceforth:-

- (i) That form 38 shall now onwards will be signed/checked by Mobile Squad of Commercial Tax Department.
- (ii) Form 38 will be submitted alongwith self attested relevant documents within twenty four hours of taking the delivery of such goods in Commercial Tax Office by Dealers in general except Govt Departments & Concerns. This provision of the Act/Rules so for covered goods Imported otherwise than through Roads and without discrimination.
- (iii) The Govt offices, undertakings, corporations etc will submit such (above) form-38 alongwith Tax-Period Return only.

This means that Dealers in general will have to be on rum for daily attendance of Commercial Tax Deptt, whereas. Govt Deptt do it monthly only.

The General Dealers lacks in infrastructure, human resource strength, funding/investment compared to the Govt Departments & Concerns as such deserve better provisions.

The Small Dealer, Proprietorship, Micro Industries etc. will have to close their work to attend only Govt offices every now & then which will not be possible at the cost of bread. The Commercial Tax Offices too are unable to cope with the Dalk-Receipt easily as the number of dealers has increased and forms procedures and verification etc have been broadened with same staffing.

Your goodself is well aware that Haryana which is our neighbouring State does also bear the nomenclature & proforma of form-38 alike our State has in their State provided to submit the copy of form-38 in Commercial Tax Office QUARTERLY.

Therefore it is requested that the dealers in general should be provided the facility for submitting Form-38 as it exists in Haryana or atleast at par with Govt. departments & concerns.

Thanking You

Yours truly,

D.S. Verma
Executive Director