

## Kerala VAT issues instructions on Digitally signed downloaded Form No.15 Delivery Note

No.C1-12107/2012/CT

Office of the Commissioner of Commercial Taxes

Tax Tower, 8<sup>th</sup> Floor Karamana

Thiruvananthapuram 695002 Dtd.01 / 04 / 2013

### **CIRCULAR No.3 / 2013**

Sub:- KVAT Act, 2003 – Digitally signed downloaded Form No.15 Delivery Note – Instruction issued – reg.

Ref:- Circular No.21/2012, 25/2012 and 30/2012

In Para 454 of Budget Speech, 2013-14, Hon'ble Minister for Finance had announced that *"At present dealers can acquire delivery notes in Form No. 15 either online or manually. Considering the demands raised by many trade organizations, this practice will be continued."*

In the circumstances, the use of manual Form No.15 Delivery Note is permitted along with the online Form No.15 Delivery Note until further orders.

Circulars referred above stand modified to the above extent.