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No. 31013/9/2010-SO(ST)
Government of India
Ministry of Finance
Department of Revenue
(State Taxes)

North Block, New Delhi,
Dated: 1st March, 2011.

To,
Shri Shailendra Singh,
Commercial Tax Commissioner,
Moti Bangla Compound,
M.G. Road,
Indore-452027
Madhya Pradesh

Subject: Acceptance of electronic seal on electronically downloaded C-Form in
place of manually affixed rubber seal.

Sir,

Please refer to your letter No. CT/Comp-24/60 dated 25.02.2011 on the
above mentioned subject. In this regard I am directed to say that issue was
examined in the Department and it has been decided to inform you that the
Central Sales Tax (Registration and Turnover) Rules, 1957 does not
specifically mention anywhere that manually affixed rubber stamp is to be used
in the C-Form. The seal thus even if printed through a machine or computer is
equally authentic under the said rules.

Yours faithfully,


(Arvind Kumar)

Under Secretary to the Government of India
Tel.: 011-23095376

*o/c
issued by
16/3/11*