

GOVERNMENT OF SIKKIM
FINANCE (INCOME & SALES TAX) DEPARTMENT

No. 2383/IT&ST

Dated:14.8.85

CIRCULAR

In partial modification of Circular No.1525/IT&ST dated 17.8.85 of this Department it has been decided by the Government of Sikkim that no Income Tax should be deducted by way of 3% deduction at source from the bills of suppliers viz, GICI, STCS, Sikkim Khadi & Gram Udyog Board and Sikkim Consumers' Co-operative Society Ltd., and other similar agencies. Further, the private buildings taken by the Govt. on rents shall not be treated on the category of suppliers in grade for the purposed of 3% Income Tax deduction at source.

Sd/- Elligible,
Under Secretary
Income & Sales Tax Department,
Government of Sikkim,
Gangtok.