

GOVERNMENT OF SIKKIM
FINANCE (INCOME & SALES TAX) DEPARTMENT

No.4011 /IT&ST

Dated: 1.5.85

CIRCULAR

In partial modification of this department Circular No.1525 of 17th June, 1985, Government have decided to exempt with immediate effect, the following suppliers from the requirement of deduction income tax at 3 percent at source from the bills paid to them.

1. The suppliers/firms based outside the state.
2. The local industrial units registered with the Department of Industry , Govt. of Sikkim for a period of 5 years from the date they start or started production.
3. The local firms/ individuals making supplies in local product viz., flower plants, seeds seedlings, cowdung, bamboo, works of bamboo, handicrafts and other similar goods.
4. The suppliers of fertilizers and agricultural implements to the Agricultura Departments.
5. The suppliers of agriculture and forest produces excluding timber and furniture made of timber.
6. The Suppliers of text books and all types of other books.
7. House rent paid to private parties on account of house hired by the Government.

Other conditions contained in the Circular No.1525/IT&ST 17/6/85 remain effective and the concerned authorities are required to comply with the instructions strictly.

These orders in no exempt the aforesaid suppliers from liability to income tax under the law in force.

Sd/- K.C. Pradhan,
Secretary,
Finance (Income & Sales Tax) Department.