

GOVERNMENT OF SIKKIM
INCOME & SALES TAX DEPARTMENT

No.8(176)IT & ST/85/3302.

Dated: 23/1/1987.

CIRCULAR

Attention is invited to this department's Circular No.1525/IT&ST dated 17/6/1985 in which all the departments were requested for deduction of income tax at source @ 3% of the value of goods supplied by a supplier to a Government department at the time of payment to be made for such supplies.

It is however, brought to the notice of this department that various departments have not been adhering to the aforesaid circular.

Secretaries/Head of the departments are, therefore, requested to ensure that the instructions contained in the Circular are followed by their subordinate officers strictly.

Sd/- K. C. Pradhan
Secretary,
Finance, Income & Sales Tax Department,,
Government of Sikkim.
Gangtok.