

F. No. 32011/2/2014-SO (ST)

Government of India
 Ministry of Finance
 Department of Revenue
 State Taxes Section

New Delhi, Dated 13th August, 2014

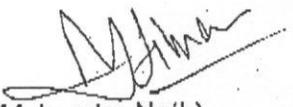
OFFICE MEMORANDUM

Subject:- Inclusion of Set Top Boxes in the definition of goods for use in the "Telecommunications Network" under Section 8 (3) (b) of Central State Taxes Act, 1956, to extend the facility of Form 'C' to Set-Top Boxes.

The undersigned is directed to refer to D.O. No. 35 (5)/2013-IPHW dated 13th February, 2014 and 2nd July, 2014 from Secretary, Department of Electronics and Information Technology on the subject noted above and to say that the matter of inclusion of Set Top Boxes in the definition of goods for use in the "Telecommunications Network" under Section 8 (3) (b) of Central Sales Tax Act, 1956 and to extend the facility of Form 'C' to Set-Top Boxes has been considered in consultation with Ministry of Information & Broadcasting, Ministry of Micro, Small and Medium Enterprises and Department of Telecommunications.

2. Considering the confirmation from Department of Telecommunication vide their OM No. 18-06/2014-IP dated 30th June, 2014 that Set Top Boxes (STBs) are a part of telecommunication network it has been decided by the competent authority that the facility of Form 'C' may be extended to Set Top Boxes defined as goods for use in the "Telecommunications Network" under Section 8 (3) (b) of Central Sales Tax Act, 1956.

3. All the States are requested to take necessary action as above.



(Mahendra Nath)

Under Secretary to the Government of India
 Tel. No. 011-23092419

To,

1. Member Secretary (Empowered Committee of State Finance Ministers)
2. The Principal Secretary (Finance) of all States/UTs
3. The Commissioners (Taxation) of all States/UTs.

Copy to:-

The Secretary (DietY)/ (I & B)/ (MSME)/ (DoT)/ (Commerce) & Secretary General (CEAMA) for information.