

“Changes in criteria for scrutiny cases”

Amended criterion for the assessment year 2004-05 in place of criteria as per rule 27(1)(iv)

“(iv) Claim of sales made in the course of inter-state trade and commerce or in the course of export out of territory of India or in the course of import of goods into the territory of India or claim representing value of goods exported out of the State exceeding fifty lakh rupees in a year;”