

**THE KERALA VALUE ADDED TAX RULES, 2005**  
**FORM NO. 7A**

**SALESMAN PERMIT**

*[See Rule 21 (4)]*

DATE	D	D		M	M		Y	Y		
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VAT OFFICE  
ADDRESS

TIN										
CST										

1. I,.....  
 (name and designation of officer), hereby permit  
 .....(name  
 and address of the registered dealer) to carry on sales and /or purchase of  
 goods or to execute works contract shown in the Annexure at places other  
 than his registered place or places of business either by himself or through  
 a travelling salesman /representative authorised in this behalf during the  
 year ending with the 31<sup>st</sup> March .....subject to the provisions of the  
 Kerala Value Added Tax Act, 2003 and the Rules made there under, and  
 the following conditions:-

- (i) Where the sale and/or purchase is effected by a travelling salesman/representative, he shall carry with him an authorisation in Form No.7AA issued by the registered dealer in whose name the permit is issued and the name of such person shall be entered in the stock register to be carried along with the goods.
- (ii) The permit holder (the dealer) or the travelling salesman or representative duly authorised, shall carry the permit on his person and shall produce it on demand by any officer of the Commercial Tax Department not below the rank of an Assistant Commercial Tax Officer. He shall maintain and produce on demand by any such officer a stock book showing the quantities of goods entrusted to him by the dealer, the quantities disposed of from day to day, by sale or otherwise, quantity purchased from day to day, and the balance in hand at the end of each day, along with the sale or purchase bills duly authenticated by the assessing authority.
- (iii) The entire turnover of business carried on under the permit shall be included and accounted for by the dealer in his accounts and returns and shall be dealt with as if it were the turnover of business done by the dealer himself at the registered place of business.

(iv) The permit is liable to be cancelled when the registration certificate is cancelled or for breach of any of the provisions of the Kerala Value Added Tax Act, 2003 or of the rules made thereunder or any of the terms or conditions of this permit or any of the terms or conditions of the registration certificate granted.

**2.** Signature of the dealer/ partner/ manager who will issue authorisation referred to under sub rule (6) of Rule 21 with name and status. (To be signed before the permit is put to use).

SEAL

Signature of the registering authority.

Date of Renewal	Year to which renewed	Signature and designation of the registering authority
(1)	(2)	(3)

**ANNEXURE**

List of goods dealt with under the permit.

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