

**GOVERNMENT OF KERALA**

**Taxes (B)Department**

**NOTIFICATION**

**G.O.(P)No.166/05/TD**

*Dated, Thiruvananthapuram,31<sup>st</sup> December, 2005*

SRO No. 1122/05.- In exercise of the powers conferred by section 92 of the Kerala Value Added Tax Act, 2003 ( 30 of 2004), the Government of Kerala hereby make the following rules, further to amend the Kerala Value Added Tax Rules,2005, issued in GO(P) No.42/2005/TD Dated 31<sup>st</sup> March 2005 and published as SRO No. 315/2005 in the Kerala Gazette Extraordinary No. 675 dated 31<sup>st</sup> March 2005,namely:-

**RULES**

1. *Short title and commencement.*—(1) These Rules may be called the Kerala Value Added Tax (Amendment) Rules,2005.

(2).They shall be deemed to have come into force on the first day of April, 2005

2. *Amendment of the Rules.*- In the Kerala Value Added Tax Rules,2005,-

(1) in rule 2,-

(i) after clause (a), the following clauses shall be inserted, namely:-

“(aa) “Audit Officer” means any officer appointed under section 3 to perform the functions of an Audit Officer under the Act and includes an officer designated under section 23 to conduct audit visit.

(ab) “capital goods” for the purposes of clause (x) of section 2 shall mean goods of the description given in the said clause, the value of which exceeds five lakh rupees.”

(ii)after clause (q) the following clause shall be inserted, namely:-

“(qa) “taxable goods” means goods other than those included in the first or fourth schedule.”;

(2) in sub-rule (2) of rule 6, for the words “Deputy Joint Commissioner”, the words “Deputy Commissioner” shall be substituted;

(3) in rule 9,-

(a) to sub-rule (1), the following proviso shall be inserted, namely:--

“Provided that the amount for which goods included in the Fourth Schedule are sold by the dealer shall not be included in the total turnover.”

(b) in sub-rule (2), for clause (b), (c) and (d), and the provision there under the following clause shall be substituted, namely:-

“(b) in relation to a works contract in which the transfer of property in goods takes place not in the form of goods, but in some other form, be the value of the goods at the time of incorporation into the works contract.

(c) in relation to Annual Maintenance Contract where the goods transferred in the execution of such contract is ascertainable from the accounts of the dealer be the turnover of such goods (which shall not exceed the total amount of the contract) calculated by adding the gross profit conceded by the dealer to the purchase value of the goods and where the goods are not so ascertainable be fifty percent of the amount of the contract.”;

(c) after sub-rule (2) the following sub-rule shall be inserted, namely:-

“(2A) (a) for the purpose of clause (b) of sub-rule (2), the value of the goods transferred in the execution of works contract shall not be less than the purchase value and shall include seigniorage charges, blasting and breaking charges, crusher charges, loading, transporting and unloading charges, stacking and distribution charges, cost of consumables used, cost of establishment, overhead charges of the dealer and profit earned by the dealer to the extent it is relatable to the supply of goods, and other expenditure incurred for the conversion of the goods to the form in which they are incorporated into the works contract.

(b) Where the total turnover in respect of works contract cannot be arrived at as specified in clause (a), total turnover shall be arrived at after deducting the following from the total consideration received or receivable for a works contract for arriving at the value of the goods at the time of incorporation:

- (i) Labour charges for the execution of work, not falling under any of the categories mentioned in clause (a)
- (ii) Charges for planning and designing and the architects fee.
- (iii) Charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract, or where the machinery is owned by the contractor, the interest paid on any loan taken for the purchase of the machinery and the depreciation in respect of such machinery;
- (iv) Cost of consumables used;
- (v) Cost of establishment and overhead charges of the dealer; to the extent it is relatable to the supply of labour and service;
- (vi) Profit earned by the dealer to the extent it is relatable to supply of labour and services.

(c) where, in a works contract, the awarder supplies a portion of the goods involved in the execution of the works contract and deducts the value of the material from the payment made to the contractor, the turnover of the goods so supplied shall form part of the total turnover of the awarder as well as the contractor.

(d) in sub-rule (3),-

(a) in the Table, serial number 6, and the entries against it shall be deleted;

(b) after the table, the following explanation shall be inserted, namely:-

*“Explanation:-* No deduction as per the above table shall be allowed out of the total contract amount for the supply and installation of any machinery, equipment or any other system, where the goods involved are transferred in the “knocked down” condition (unassembled form) and assembled and installed, and the skill and labour employed for installation is only incidental to the supply of such goods.”

(e) for sub-rule (4) and (5) the following sub-rule shall be substituted, namely:-

“(4) The amount payable for a contract which does not involve any transfer of goods, whether as goods or in some other form, shall not be deemed to be turnover for the purpose of this rule.

(5) Amounts claimed by a dealer to be not includible in his total turnover, as representing discount allowed in accordance with the provisions of clause (ii) of Explanation III to clause (lii) of section 2 shall be that allowed in respect of sales effected during the period to which the return relates and is allowed in accordance with the regular practice in the trade. Where a dealer has claimed any amount as discount during a return period, he shall not revise the claim subsequently so as to enhance the amount of discount relating to such return period.”;

(4) in rule 10,-

(a) the figure and brackets “(1)” occurred before the words “In determining” shall be omitted;

(b) clause (a) shall be omitted.;

(c) in clause (h) , the following proviso shall be inserted, namely:-

“Provided that no such deduction shall be allowed unless the principal or agent claiming the deduction furnishes a declaration in Form No. 25F issued by the agent or principal, as the case may be.”;

(d) for clause (i) the following clause and the proviso there under shall be substituted, namely:-

“(i) all amounts for which used motor vehicle is purchased in the state where such used motor vehicle is one which was originally registered under the motor vehicle Act, 1988 (Central Act 59 of 1988) in respect of the sale of which tax was paid under the Act or under the Kerala General Sales Tax Act, 1963 (15 of 1963) at the time of such registration:

Provided that no deduction under this clause shall be allowed where the dealer claiming such deduction has collected output tax on the entire sale price of such used motor vehicle. ”

(e) after clause (j) the following clauses shall be inserted, namely:-

“(k) amount for which medicines and drugs falling under the Third Schedule is sold by a dealer where tax under clause(e) of section 8 had been paid in respect of such goods by any previous dealer:

Provided that no such deduction shall be allowed unless the dealer claiming such deduction obtains an invoice in Form 8H from the dealer who sold the goods to him with the declaration therein duly signed by the seller or his authorised signatory, which shall be produced for verification, as and when required, by any authority under the Act and also furnish a declaration in the following format before the assessing authority within fifteen days from the date on which the Kerala Value Added Tax (Amendment) Rules, 2005 is published and thereafter on or before the 30<sup>th</sup> day of April of the year to which the sales relate:

DECLARATION

I/We.....(name and address of the dealer with TIN) hereby declare that the medicines and drugs in which I/we trade are either those in respect of which tax under section 8(e) was paid by the dealer who sold the goods to me or by any previous seller, or those in respect of which I/we shall pay tax under the said section.

Place

Signature and status of the authorised

Date:

signatory

(Seal)

Provided further that for the year 2005-06, the above declaration shall be applicable only in respect of the sales for the period from the date on which the Kerala Value Added Tax (Amendment) Act, 2005 (39 of 2005) was notified or for any subsequent period, where the dealer furnishes statement showing the particulars of medicine in respect of which tax had not been paid on the maximum retail price.

( 1 ) amount for which goods specified under clause (b) of sub-section (7) of section 6 are sold to any industrial unit specified there under where the dealer claiming such deduction obtains a declaration in Form No.43 duly signed and sealed by the buyer and produces, on demand, for verification by any authority under the Act.”;

(5 ) after rule 10, the following rule shall be inserted, namely:-

“10A. Filing of option for collection and payment of tax :- Every dealer opting to pay tax in accordance with the provisions of sub-section (1A) of section 6 shall file application in Form 1F before the assessing authority. The option shall be deemed to have been accepted by the assessing authority as and when the assessing authority acknowledges the receipt of such application”.

(6) in rule 11,-

(a) in sub-rule (1), after the existing proviso, the following further provisos shall be inserted, namely:-

“Provided further that, -

(a) in the case of a contractor, the option shall be filed within thirty days from the date on which the contract, in respect of which such option is filed, is concluded. One such option may cover one or more works contract;

(b) in the case of a dealer of medicines and drugs filing option under clause (e) of section 8, the option shall cover all categories of medicines and drugs sold by him.;

(c) Where a dealer becomes eligible for payment of tax under any of the clauses of section 8 for the year 2005-2006 in the light of the Kerala Value Added Tax (Amendment) Act,2005 (39 of 2005) option shall be filed within one month from the date on which the Kerala Value Added Tax (amendment) Rules, 2005 is published. A contractor covered by item (iii) of clause (a) of section 8 shall also file option within this time. Item (iii) of clause (a) of section 8 shall apply to cases where the contractor had made the option either by filing an application before the assessing authority or by making an express provision in the contract”.

(b) after sub-rule (1) the following sub-rule shall be inserted, namely:-

“(1A). Along with the application the dealer shall furnish the following documents, namely

(a)in the case of a works contractor other than those covered by item (iii) of clause

(a) of section 8-

i) a copy each of the agreement executed by the contractor with the awarder and the work schedule; and

ii) copies of the agreement executed with sub-contractor and certificates in Form No.20H obtained from each sub-contractor (applicable in cases where deduction is claimed in respect of sub-contracts);

(b) in the case of a works contractor covered by item (iii) of clause (a) of section 8-

(i) copies of the permission, if any, granted under sub-section (9) of section 7 of the Kerala General Sales Tax Act,1963 (15 of 1963)

(ii) a certificate from the awarder showing the date of awarding, total amount and payments already made in respect of each contract. ; and

(iii) a copy each of the agreement executed by the contractor with the awarder and the work schedule;

(c) in the case of a metal crushing unit, a statement in the following format

Size of machine	whether used as Primary machine or not	No.of machines in use.
(1)	(2)	(3)

(d) in the case of a dealer lending video cassettes/ CD, a statement in the following format:

Total No.of Shops	No.of Shops situated within the area of a Municipal corporation/ municipality	No.of shops situated in other places
(1)	(2)	(3)

(c) for sub-rule (3) the following sub-rule shall be substituted, namely:-

“ (3) Where a works contractor who has opted for payment of compounded tax under item (i) of clause (a) of section 8 becomes ineligible for payment of tax under that item in respect of a contract he shall inform the assessing authority and the awarders within ten days of his becoming so ineligible. The assessing authority shall, if the contractor is eligible for payment of tax under item (ii) of clause (a) of section 8, revise the order issued in form No. 4D accordingly.

If the contractor is not so eligible, the assessing authority shall cancel the certificate issued in form no. 4D in respect of that contract and thereupon he shall be liable for payment of tax in accordance with the provisions of sub-section (1) and (2) of section 6 in respect of such contract. In either case the assessing authority shall forward a copy of the revised permission issued in Form No. 4D or the order canceling the permission, as the case may be, to the awardee.”;

(d) after sub-rule (3), the following sub-rules shall be inserted, namely:-

“ (4) The certificate referred to in the Explanation II to clause (a) of section 8 shall be in Form No.20H.

(5) (a) Where a dealer in cooked food who became eligible for payment of tax under section 8 by the amendment made by the Kerala Value Added Tax (amendment) Act, 2005 (39 of 2005) had collected tax on the sales prior to the date of submission of the application, the tax collected in excess of the compounded tax payable for the period shall be paid over to Government

(b) Where the actual turnover of a bar attached hotel falling under any of the categories to which the provisions of item (ii) of clause (c) of section 8 applies, in respect of cooked food and beverages prepared by it is more than fifteen percent of its turnover of foreign liquor as estimated under section 7 of the KGST Act, 1963 (15 of 1963), it shall be liable to pay tax on the actual turnover conceded by it.”

(6) where any dealer paying tax under section 8 who is also liable to pay tax under sub-section (2) of section 6, fails to pay the tax under sub-section (2) of section 6, the assessing authority shall cancel the permission granted under sub-rule (2) after affording the dealer a reasonable opportunity of being heard.”;

(7) in rule 12,-

(a) in sub-rule (1),-

(i) in clause (c), for the words “as applicable under the Kerala General Sales Tax Act, 1963”, the words “ as applicable under section 5 and those taxable under section 5A of the Kerala General Sales Tax Act, 1963 and those in respect of which tax under the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) is paid ” shall be substituted.;

(ii) in clause (d), after the words “under the said Act”, the words “either under section 5A or” shall be inserted;

(iii) after clause (d), the following clause shall be inserted, namely:-

“(dd) in the case of goods in respect of which tax under the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) has been paid, supported by receipt issued by the appropriate authority for the payment of tax;”

(iv) for the words, letter and brackets “(d) physically available with the dealer on such date”, the words, letter and bracket “(f) physically available with the dealer on such date” shall be substituted

(b) to sub-rule (1) the following Explanation shall be inserted, namely:-

“*Explanation:-* For the purpose of sub-section (13) of section 11,-

(a) goods in respect of which bill/invoice was issued by the selling dealer prior to 01.04.2004 shall not be deemed to have been purchased within one year preceeding the date of coming into force of the Act even if the goods actually reached the buyer on or after such date; and

(b) goods in respect of which bill/invoice was issued by the selling dealer prior to 01.04.2005 shall be deemed to have been physically available with the buyer on the day preceeding the date of commencement of the Act, even though the goods actually reached the buyer on or after 01.04.2005.

(c) Where the goods are supported by bills issued by a dealer registered under the Kerala General Sales Tax Act, 1963 (15 of 1963), the amount of tax computed under sub-rule (3) shall be deemed to have been shown separately in such bills for the purposes of sub-section (13) of section 11” ;

(c)in sub-rule (2),-

(i) for the words “within thirty days from the date of commencement of the Act” the words and figures “on or before the 31<sup>st</sup> day of July 2005” shall be substituted;

(ii) in clause (i), for the words “not shown separately, and”, the words “not shown separately;” shall be substituted;

(iii) in clause (ii) for the word, figures and letter “section 26A, of the Kerala General Sales Tax Act” the word, figures and letter “section 27A Kerala General Sales Tax Act” shall be substituted.;

(iv) after clause (ii), the following clauses shall be inserted, namely:-

“(iii)in respect of which tax under section 5A of the said Act had been paid; and

(iv) in respect of which tax under the Kerala Tax on Entry of goods into Local Areas Act, 1994 (15 of 1994) had been paid.”;

(v) in sub-rule (2) the following proviso shall be inserted, namely:-



“ Provided that in the case of dealers who became eligible for input tax credit under sub-section (13) of section 11 in the light of the Kerala Value Added Tax (Amendment) Act, 2005 (39 of 2005) and submission of an application in Form No. 25A or revisions of the application in Form No. 25A already submitted under this rule has become necessary, such application in Form No. 25A or such revised application in Form No. 25A shall be filed within thirty days from the date of publication of the Kerala Value Added Tax (Amendment) Rules, 2005, ”;

(d) in sub-rule (3), for the words, figure and brackets, “sub-rule (5)”, the words, figure and brackets, “sub-rule (6)” shall be substituted.

(e) after sub-rule (4) the following sub-rules shall be inserted, namely:-

“(4A). In the case of goods in respect of which tax under section 5A of the Kerala General Sales Tax Act, 1963 (15 of 1963) has been paid on its purchase and such goods had been used in the manufacture of other goods and are held as opening stock on the date of commencement of the Act, whether as finished goods or as work in process, the tax paid under section 5A of the said Act in respect of such goods shall be calculated by applying the rate of tax on the purchase value of the goods calculated with reference to the purchase bill or bought note relating to the goods.

(4B) In the case of goods in respect of which tax under the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) had been paid, the amount of input tax credit shall be the actual tax paid on the goods as supported by the receipts issued by the appropriate authority”;

(f) the existing sub-rule (5) shall be renumbered as clause (a) thereof and,-

(i) in clause (a) as so renumbered, for the words and figures “in three equal monthly installments commencing from the return for the month of April 2005 onwards”, the words and figures “in the return for the month of April 2005” shall be substituted;

(ii) after clause (a) as so renumbered, the following clause shall be inserted, namely:-

“(b) In the case of goods in respect of which tax was paid by him under section (5A) of the Kerala General Sales Tax Act, 1963, the input tax credit in relation to such tax shall be claimed in the return for the month subsequent to the month in which the application or as the case may be, the revised application is submitted under sub-rule (2).”

(g) in sub-rule (6), for the words and figures “May, 2005 onwards” the following shall be substituted, namely:-

“May 2005 onwards or in the return for any subsequent three months. In the case of a dealer who had filed the application in Form No. 25A on any date subsequent to 31<sup>st</sup> day of May 2005, in accordance with the provisions of sub-rule (2), input tax credit under this sub-rule may be claimed in three equal monthly installments commencing from the month subsequent to the month in which the

application in Form No. 25A is submitted or from the month subsequent to the month in which the assessing authority communicates his approval of the statements made in Form No.25A:”

(h) in sub-rule (6) the following proviso shall be inserted, namely:-

Provided that the prior approval of the assessing authority shall not be required in the case of the dealers who submit the application in Form No. 25A or revised application in Form No. 25A under the proviso to sub-rule(2).”

(i) in sub-rule (7), after the words, figures and brackets “under sub-section (5) of section 6”, the words and figures “or under section 8” shall be inserted.;

(j) after sub-rule (7), the following sub-rule shall be inserted, namely:--

“(7A) Where a dealer becomes liable to tax during the course of an year by reason of his total turnover reaching the limit specified under sub-section (1) of section 6, he shall submit an application in Form No.25A along with a stock inventory as on the date on which his total turnover reaches such limit in the manner specified in sub-rule (7) above and a statement of purchase bills issued by registered dealers paying tax under sub-section (1) of section 6, within fifteen days from the date on which the total turnover reaches the said limit.”;

(k) in sub-rule (8) –

(i) for the words, figures and brackets, “in sub-rule (7)”, the words, figures and brackets “in sub-rule (7) or in sub-rule (7A)” shall be substituted;

(ii) the following words shall be inserted at the end, namely:--

“commencing from the return period subsequent to the date of order allowing such input tax credit.”

(8) after rule 12, the following rules shall be inserted, namely:-

*“12A. Determination of input tax credit or special rebate where inputs are used in relation to taxable and exempted goods.-* Where taxable goods are used during a return period partly in relation to taxable transaction and partly in relation to exempted or non-taxable transaction, the input tax paid or special rebate to which the dealer has become entitled to during such return period shall be apportioned between the taxable and exempted or non-taxable transactions on the basis of the ratio of taxable and exempted turnover during the period in which the input tax credit or special rebate or refund is claimed. The portion of the input tax credit or special rebate allocable to taxable sale including interstate sale shall be allowed in accordance with the provisions of section 11 or section 12, as the case may be, that allocable to stock transfer export shall be dealt with in accordance with the provisions of Rule 46 or 47 and that allocable to exempted sale or transaction shall be disallowed. Where input tax is paid on the purchase of Duty Entitlement pass book or any similar document for the import of any goods which are intended for sale, use in manufacture or use

as containers or as packing materials of any taxable goods, it shall be treated as input tax paid on the goods imported and shall be dealt with accordingly.

*12B. Procedure for claiming input tax credit or special rebate or refund by agent.*- Where a dealer is making any purchase or sales, including an interstate sale or sale in the course of export, through an agent or through one of its branches or units in respect of which separate registration has been granted in accordance with the provisions of sub-section (3) of section 20, and the input tax credit, rebate or refund is to be claimed by the agent, the principal shall issue a declaration in form No. 25D to the agent and the agent, in turn, shall issue a certificate in Form No. 25E to the principal.

*12C. Procedure for claiming exemption or reduction in rates of tax.* - (1) Every dealer who makes any sale to the Administrator, Union Territory of Lakshadweep, Laccadive Co-operative marketing Federation, Kozhikode or the Lakshadweep Harbour Works or any registered dealer certified by the Administrator, Union Territory of Lakshadweep under the proviso to sub-section (1) of section 6 shall obtain a declaration in Form No.42, duly signed and sealed by the buyer along with the copy of the shipping Bill, or similar document duly attested by the Port Authorities and file a copy each of the same along with the return filed under Rule 22. The originals shall be retained by the dealer and shall be provided on demand by any authority under the Act.”;

(2) Every dealer who makes any sale to an industrial unit in any Special Economic Zone under clause (b) of sub-section (7) of section 6 shall obtain a declaration in Form No. 43 duly signed and sealed by the buyer and produce, on demand, for verification by any authority under the Act.

(3) Every dealer who makes any sale of goods to any Military, Naval, Air Force or NCC Canteen or canteen stores department under the fifth proviso to sub-section (1) of section 6 shall obtain a declaration in form No. 45 duly signed and sealed by the buyer and produce, on demand, for verification by any authority under the Act.”

(9) in rule 13,- (a) the existing sub-rule(1) shall be renumbered as sub-rule(1B) and,-

(i) before sub-rule(1B) as so renumbered, the following sub-rules shall be inserted, namely:-

“(1) Capital goods in respect of which input tax credit is claimed under sub-section (2) of section 11 shall be of the description given in clause (x) of section 2, whether the claim is made by a manufacturer or not.

(1A) Where the goods are of the description given in clause (x) of section 2, the value of which is less than the limit specified in clause (ab) of rule 2, other than those falling under any of the categories notified under clause(x) of section 2, input tax credit shall be claimed in accordance with the provisions of sub-section (3) of section 11.”;

(ii) In sub-rule (1B) as so renumbered, after the words, figures and brackets “sub-section (2) of section 11” the words and figures “or refund of input tax under section 13” shall be inserted;

(b) in sub rule (4),-

(i) after the words, figure and brackets “ Input tax under sub- section (2) of section 11” the words and figures “or refund of input tax under section 13” shall be inserted;

(ii) in clause (a), for the words “ The deduction shall be allowed” the words “The deduction or as the case may be, refund, shall be allowed” shall be substituted;

(iii) in clause (b) the following proviso shall be inserted, namely:-

“ Provided that where the capital goods are used in relation to any goods , other than those included in the fourth schedule, sold in the course of export, refund of input tax shall be allowed, subject to the provisions of rule 47, irrespective of whether the goods so exported is exempted from tax or not”;

(iv) in clause (c), for the words “for manufacturing taxable and exempted”, the words “in relation to taxable and exempted” and for the words “exempted or non-taxable goods manufactured”, the words “exempted or non-taxable goods” shall, respectively, be substituted.

“(v) in clause (d) for the words “for the manufacture of”, the words “for manufacture of ” and the words “for manufacturing” wherever they occur, the words “in relation to” shall be substituted.;

(vi) in clause (e) for the words “for the manufacture of”, in both the places where they occur, the words “in relation to” shall be substituted.;

(10) in rule 14- for sub-rule (2), the following sub-rules shall be substituted, namely:-

(2) Where the special rebate allowed under sub-rule (1) is not fully set off during the month in which it is allowed, the rebate so remaining unadjusted shall be dealt with in accordance with the provisions of sub-section (3) of section 12.

(3) The procedure prescribed under rule 13 for claiming input tax credit in respect of capital goods shall, with necessary changes, apply to special rebate in respect of capital goods.”;

(11). in rule 15-

(a) after sub-rule(3) the following sub-rule shall be inserted, namely:-

“(3A) If the goods in respect of which input tax credit has been claimed are sent as such or after being partially processed, for further processing testing, repair, re-conditioning, or any other similar purpose and are not received back within a period of ninety days the input tax credit

attributable to such goods shall be reverse tax for the month in which the period of ninety days expires”;

(b) in sub-rule(4), after the words, figures and brackets “sub-rule(3)”, the words, figure, letter and brackets “or sub-rule(3A)” shall be inserted,;

(12) in rule 16,-

(a) in sub-rule (1),-

(i) in clause (b), after the words, figures and brackets “Presumptive tax under sub-section (5) of section 6”, the words, figures and brackets “and tax under sub-section (2) of section 6” shall be inserted;

(i) in clause (c) after the words “Tax under section 8”, the words figures and brackets , “and where the compounded tax is paid under sub-clause(i) of clause(a) of section 8, tax under sub-section (2) of section 6, wherever applicable” shall be inserted;

(b) in sub-rule (2),- for the words “input tax “ the words “input tax and special rebate” and for the words, figure and brackets “sub-section (7)”, the words, figure and brackets “sub-section (6)” shall, respectively, be substituted;

(13) in rule 17-

(a)after sub-rule (7), the following sub-rule shall be inserted, namely:-

“(7A) In the case of central or state Government or Government of any union territory or any department thereof or any local authority or autonomous body, the application for registration shall be in Form 1E and shall be signed and verified in the manner specified therein by the officer authorised by the respective Government or the Head of the Department concerned or by the Chief Executive of the institution or authority, as the case may be.”;

(b). in sub-rule (8), -

(i) in clause (iii) before the words “by a chalan receipt,” the words “where fee is payable under section 16”, shall be inserted;

(ii) after clause (ix) the following clause shall be inserted, namely:-

“(x) in the case of an application submitted by any Government or other institution specified in clause (x) of sub-section (2) of section15, by an authorization issued by the appropriate authority where the application is not signed by the Chief Executive. None of the documents specified in clause (i) to (ix) shall be required in the case of an application submitted by the central or any state Government, Government of any Union Territory or any department thereof or any Local Authority.

In the case of an autonomous body, only the chalan receipt mentioned in clause (iii) above shall be required.”;

(c) in sub-rule (17), the words “wherever applicable” shall be inserted at the end.;

(d). in sub-rule (18), for the words, figures and brackets, “sub-section (1) of section 10”, the words, figures and brackets, “ sub-section (10) of section 16” shall be substituted;

(e). In sub-rule (26), for the words, figures and brackets, “sub-section (2) of section 15”, the words figures and brackets, “sub-section (2) of section 16” shall be substituted.;

(f) for sub-rule (31), the following sub-rule shall be substituted, namely:-

“(31). Where a dealer who has opted for payment of presumptive tax under sub-section (5) of section 6 is likely to become in eligible for the payment of tax under that sub-section such dealer shall intimate the facts to the registering authority and the assessing authority atleast thirty days prior to the date from which he expects to so become ineligible and he shall be liable for payment of tax in accordance with the provisions of sub-section (1) and (2) of that section from the day following the day on which he has become ineligible”;

(g) after sub- rule (31) , the following sub-rule shall be inserted, namely :-

“(32) Any dealer paying tax in accordance with the provisions of sub section (1A) of section 6 may opt for payment of tax under section (5) of section 6 subject to the conditions of the said sub-section from the next year onwards. Such dealer may file application in Form No.5A.”;

(14) in sub-rule (2) of rule 19,-

(a) in clause (f) ,

(i) for the words and figures “authorised under rule 25” the words and figures “authorised under rule 26” shall be substituted.;

(ii)for the words “located in the state” the words “located in the state; or” shall be substituted.;

(b) after clause(f) the following clause shall be inserted, namely:-

(g) by depositing the amount in the National Savings Certificate and pledging the same to and depositing it with the said authority; or

(h) by depositing with the said authority the title deeds relating to any property owned by the assessee sufficient to cover the amount of security demanded by such authority.”;

“(15) In sub-rule (3) of rule 20, for the words “less than Three lakhs”, “less than Ten lakhs” and “Exceeding ten lakhs” the words “not exceeding three lakhs rupees”, “not exceeding ten lakhs rupees” and “Exceeding ten lakhs rupees” shall, respectively be substituted.;

(16) in rule 21,-

(a) in sub-rule (5), for the words “one year at a time” on receipt of an application from the registered dealer in accordance with the provision “contained in this rule”, the following shall be substituted, namely:-

“one year at a time. The application for such renewal shall be in form No. 7 and shall be filed before the assessing authority on or before the tenth day of March of the year preceding the year to which the renewal relates. The provisions of sub-rule (2) to (4) shall apply to such application”;

(b) in sub-rule (6) for the words, figures and letters “Form No.7A”, the words, figure and letters “ Form No. 7AA” shall be substituted;

(c) to sub-rule(8) the following proviso and Explanation shall be inserted, namely:-

“ Provided that where the permit holder is not the dealer effecting first taxable sales of goods within the state or where the permit holder issues computer generated bills for the purchase or sales made under the permit, it shall not be necessary to affix the seal on such purchase or sale bills as provided under this sub-rule but such dealer shall furnish the details of the sales effected as per computer generated bills along with the return in form No. 10. He shall also furnished the following certificate in the stock register, duly signed by him, namely:-

Certified that I am not a dealer effecting first taxable sales of goods, as per the explanation to sub-rule (8) of rule 21. Certified that I am issuing computer generated bills, details of which have been intimated to the assessing authority.

*Explanation:-* For the purpose of this sub-rule, the term “first taxable sale” shall have the same meaning as assigned to it by the Explanation to sub-section (5) of section 6.”;

(17) in rule 22,-

(a) in sub-rule (1),-

(i) for the words “other than a dealer paying presumptive tax or compounded tax”, the words “other than a dealer to whom rule 24 applies” shall be substituted.;

(ii) in clause (a), for the words “before the tenth day” the words “on or before the tenth day” shall be substituted.;

(b) in sub-rule (3),-

“(i) in clause (i),

the following words, figures and brackets shall be added at the end, namely: “and sales invoice (where the sale is to a VAT dealer) showing invoice number, date, goods, value before and after discount, VAT charged and the net amount charged in the bills. In the case of medicines separate statement shall be filed for those medicines the price of which is

controlled by any law in force and also for those the price of which is not so controlled. In the case of interstate sales the statement in the form given under clause (i) of sub-rule(2) of rule 46 shall be furnished” ;

(ii) in clauses (vi), for the words, figures and letter “serial No. 56A of the third schedule”, the words, figures and letter “serial No 98 of the third schedule” shall be substituted;

(iii) after clause (vi) the following clauses and Explanation shall be inserted, namely:-

“(vii) A Statement regarding the declarations in Form No. 42 obtained from the persons to whom goods are sold under the proviso to sub-section (1) of section 6,

(viii) A statement regarding the declaration in Form No. 43 obtained from the persons to whom goods are sold under clause (b) of sub-section (7) of section 6, along with the photocopies of such declarations.

(ix) A statement regarding the declaration in Form No. 44 obtained from the persons to whom goods are sold in the course of interstate trade or sent out side the state otherwise than by way of sale in the course of interstate trade

(x) A statement regarding the declarations in Form No. 45 obtained from the persons to whom goods are sold under the fifth proviso to sub-section (1) of section 6

Provided that statement submitted along with the monthly return need not be submitted again along with the annual return submitted under sub-rule (2)

*Explanation:* For the purpose of this rule and rule 58 “VAT dealer” means a dealer who is liable to pay tax in accordance with sub-section (1) of section 6 on his sales and does not include a dealer paying tax under sub-section (5) of that section or under section 8.” ;

(c) after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(4A) Where any dealer detects any omission or mistake in the return submitted by him under sub-rule (1), he shall file a revised return rectifying the mistake or omission within two months from the last day of the return period to which the return relates or within one month from the date on which the Kerala Value Added Tax (Amendment) Rules 2005 is notified, whichever is later. Where, as a result of such revised return, the tax payable by the dealer increases, the dealer shall furnish along with such revised return proof of payment of tax, interest due thereon under sub-section (5) of section 31 and penal interest calculated at twice the rate specified under sub-section (5) of section 31, in any of the methods specified in sub-rule (6):



Provided that this sub-rule shall not apply to a dealer against whom any penal action is initiated for the same materials under any of the provisions of the Act.”;

(d) in sub-rule (5), for the words, figures and brackets “Any dealer who receives a notice under sub-section (4) of section 22 rejecting the return”, the following words, figures letter and brackets shall be substituted, namely:-

“The notice referred to in sub-section (1) and sub-section (4) of section 22 shall be in Form No. 10G. Any dealer who receives such notice”;

(e) in sub-rule (7), for the words, figures and letter “Form No.10G”, the words and figures “Form No. 12” shall be substituted.;

(18).in rule 24,- for sub-rule (1) the following sub-rules shall be inserted, namely:-

(1) Every dealer who has opted to pay presumptive tax under sub-section (5) of section 6 or compounded tax under section 8, other than those paying tax under item(ii) of clause (c) or under clause(e) of section 8, every dealer dealing exclusively in goods included in the First Schedule, every Central or State Government or any Union Territory and any Department thereof, Local Authority and any Autonomous Body shall file quarterly returns in Form Nos. 10A, 10D or 10F, as the case may be, for the quarter ending the 30<sup>th</sup> June,30<sup>th</sup> September, 31<sup>st</sup> December and 31<sup>st</sup> March to the assessing authority on or before the 15<sup>th</sup> of the month following the respective quarter.

(1A) Where a contractor is having dealings in goods other than works contract involving transfer of goods not in the form of goods but in some other form falling under clause (f) of sub-section (1) of section 6 and is liable to pay tax on such goods under sub-section (1), he shall, notwithstanding anything contained in this rule, file return in form 10 for such goods in accordance with Rule 22 and the turnover in relation to works contract shall be included in such return on a quarterly basis in accordance with this rule.”;

(19) in rule 27, for the words “Chalan in triplicate” the words “Chalan in quadruplicate” shall be substituted.;

(20) in rule 28, for the words “Form No.10H and thereupon the dealer shall not be permitted to make payments by means of cheque for a period of six months.” the following words, letter, figures, and brackets shall be substituted, namely:-

“Form No. 10 H. On receipt of the notice, the dealer shall make the payment of the amount within the time specified therein, but not later than ten days from the date of receipt of the notice, along with interest under sub-section (5) of section 31. The dealer shall not be permitted to make payment by means of cheque for a period of six months as specified in the notice.”;

(21) in rule 31, for sub-rule (1) the following sub-rule shall be substituted, namely:-

“(1) The return mentioned in Section 53 shall be in Form No. 11 B and shall be submitted so as to reach the assessing authority of the area on or before the 10<sup>th</sup> day of the month following the quarter to which it relates. Banks which do not have transactions of the nature mentioned in section 53 during a quarter shall submit nil return for such quarter.”;

(22) in rule 34,-

(a) in sub-rule (3) the following sentences shall be inserted at the end, namely:-

“ If the return is submitted through electronic means the officer receiving the return shall send an acknowledgement in Form No.10J. If the return is submitted by any other means the acknowledgement shall be in Form No 10 K”;

(b) after sub-rule (4), the following sub-rule shall be inserted, namely:-

“(5) Any acknowledgement under sub-rule (3) or sub-rule (4) in relation to a return period shall be issued not later than the due date for the filing of the return for the subsequent return period:

Provided that the acknowledgement in respect of any return for any period prior to the date on which the Kerala Value Added Tax (Amendment) Rules, 2005 is notified shall be issued within thirty days from the date of such notification.”;

(23) rule 35 shall be renumbered as sub-rule (1) thereof and,-

(a) in sub-rule (1) as so renumbered, before the words “within fifteen days from the date of receipt of the return” the words “not later than the due date for the filing of the return for the subsequent return period, and where the return is submitted after the due date for the submission of the return for the subsequently return period,” shall be inserted;

(b) to sub-rule (1), as so re numbered the following proviso shall be inserted, namely:-

“Provided that any such communication in respect of any return period prior to the date on which the Kerala Value Added Tax (amendment) Rules, 2005 is notified shall be given within 30 days from the date of such notification.” ;

(c) after sub-rule (1) as so re-numbered, the following sub-rules shall be inserted, namely;-

“(2) Where the return is rejected for non-submission of any of the documents specified under sub-rule (3) of rule 22, and the dealer submits such documents within fifteen days from the date of receipt of the notice under sub-rule (1), the return originally submitted shall be accepted and the assessment shall be deemed to have been completed, provided the submission of the documents does not necessitate revision of the return.

(3)Where the reason specified in the notice is not correct and the dealer offers satisfactory explanation within the time specified in sub-rule(2), the dealer shall not be required to furnish any revised return and the return originally submitted shall be accepted and the assessment shall be deemed to have been completed on the date of receipt of such explanation.”;

(24) in rule 36, for the words, figures and brackets “sub-section (2) of section 22” , the words, figures and brackets “sub –section (2) or sub-section (5) of section 22” shall be substituted;

(25) in rule 38,-

(a) in sub-rule (1), for the words and figures “Before resorting to best judgment assessment under section 22 and 24, the assessing authority shall serve on the dealer”, the following words and figures shall be substituted, namely:-

“Where an assessing authority resorting to best judgment assessment under section 22 or section 23 or section 24 deems it necessary to verify the books of accounts of the assessee, such authority may serve on the dealer”.;

(b) in sub-rule (4), for the words and figures “under section 22 and 24”, the words and figures “under section 22,23 and 24” shall be substituted;

(26) in rule 42,-

(a) to sub-rule (1) the following proviso shall be inserted, namely:-

“Provided that in the case of a contractor who has opted for compounding under section 8, the permission granted in Form No. 4D shall be treated as the quarterly certificate and the amount shown in Form No. 4D shall be deducted in the proportion of the amount disbursed.”;

(b)in sub-rule (2),- for the portion beginning with the words “assessing authority within five days” and ending with the words, figures, and letter “Form No. 20C within five days from the date of such deduction”, the following shall be substituted, namely:-

“assessing authority or by remitting the amount in the treasury in the name of the contractor and producing the chalan before such authority, along with a statement in Form No. 20C, within the time limit specified under section10.”;

(c)for sub-rule (3) the following sub-rule shall be substituted, namely:-

“(3) where a contractor has opted for payment of tax at compounded rates in respect of a works contract in accordance with the provisions of section 8, the assessing authority shall specify, in the permission granted in Form No. 4D, the rate of compounded tax to be paid in respect of each contract. No certificate in Form No. 20A or Form No. 20B shall be required in respect of a contract for which the assessing authority has permitted payment of

tax under section 8. The tax so recovered shall be remitted to government as provided for under sub-rule (2) above.;

(d) in sub-rule (4), the words “and the contractor shall issue a certificate in Form No. 20G to the awardee.” shall be inserted at the end;

(e) in sub-rule (5),- for the words “contract for the period and to the extent of the works contract specified in the certificate”, the following words shall be substituted, namely:-

“contract for a period of six months, to the extent of the works contract specified in the certificate, provided that final payment shall not be made unless the contractor produces a liability certificate issued by the assessing authority in Form No. 20B.”;

(f) after sub-rule (5), the following sub-rule shall be inserted, namely:-

“(5A) Where any contractor, to whom a certificate in Form No. 20 E had been issued, makes default, either in the filing of any return or in the payment of any tax due, the assessing authority shall cancel the certificate, with due notice to the contractor, and direct the awardee to deduct tax payable by the contractor in accordance with the provisions of section 10.”;

(g) sub-rule (7) shall be omitted.;

(27) in rule 45,-

(a) in sub-rule (1),-

(i) for the words, figures and letter “declaration in Form No 21G duly filled in”, the words, figures and letter “declaration in form H prescribed under the Central Sales Tax (Registration and turnover) Rules, 1957 duly filled in” shall be substituted.;

(ii) the last sentence, beginning with the words, figures and letter “Form No. 21G” shall be omitted.

(b) for sub-rule (2), and sub-rule(3), the following sub-rules shall be substituted, namely:-

“(2) A dealer who claims that a sale is to be deemed to be in the course of export under sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (central Act 74 of 1956) shall obtain from the buyer of the declaration specified in sub-rule (1) and produce before the assessing authority in the manner prescribed under Rule 47.”

“(3) The supply, use, custody, maintenance of account, validity and due date for submission of the declaration in Form H shall be in accordance with the provisions of the Central Sales Tax (Registration and turnover) Rules 1957 and the Central Sales Tax (Kerala) Rules, 1957, as the case may be.”

(c) sub-rule (4) shall be omitted;

(28) in rule 46,-

(a) in sub-rule (1), the words “or has effected such transfer to outside the state, as the case may be” shall be inserted at the end;

(b) in sub-rule (2),-

(i) for clause (i) the following clause shall be substituted, namely:-

“(i) a statement of the interstate sale or transfer to outside the state made during the period to which the claim relates, in the following form:

Invoice No & Date or Delivery Note & Date	Value Rs.	Name & Address of Consignee	Check post through which the goods crossed the states border (in the case of transport through Road)	Name of Transporting agency	No & date of LR/RR/Air way bill Etc.
(1)	(2)	(3)	(4)	(5)	(6)

”;

(ii) in clause (ii), the words “along with proof of crossing the State’s border” shall be omitted.”;

(iii) after clause (iii), the following clause shall be inserted, namely:-

“(iv) a declaration in Form No. 44 obtained from the consignee.”;

(29) in rule 47,-

(a) in sub-rule (1),-

(i) for the words “three months” the words “one year” shall be substituted.

(ii) in item (i), for the words “Bill of lading”, the words “ Exporter’s copy or Export Promotion copy of the shipping Bill” shall be substituted.;

(iii) in item (iii) the following shall be inserted at the end, namely:- “ except where such refund in respect of input tax in relation to goods held as opening stock on the date of commencement of the Act. A single declaration shall be sufficient for all purchases made from a dealer during a month.”;

(iv) in item (iv), for the words, figures and letter “Form No. 21G”, the words, figures and letter “Form H prescribed under the Central Sales Tax (Registration and turnover) Rules, 1957” shall be substituted.”;

(b) in sub-rule (4),-

(i)for the words, letters and brackets, “specified in clause (f)” the words, letters and brackets, “ specified in clause (a), (b), (c) or (f)” shall be substituted,

(ii)the following proviso shall be inserted, namely:-

“Provided that where the security is furnished in the form prescribed under clause (b) of sub-rule (2) of rule 19, the dealer claiming refund shall obtain and produce a permission from the authority concerned to adjust, at any time, the amount which, on subsequent scrutiny, is found to be in admissible for refund.” ;

(c).after sub-rule (5), the following Explanation shall be inserted, namely:-

“*Explanation:-* For the removal of doubt it is hereby clarified that input tax which is eligible for refund under this rule or rule 46 shall include input tax paid on the purchase of Duty Entitlement pass book or any other similar document for the import of any goods in relation to which refund of input tax is claimed.”;

(30) after rule 47, the following rule shall be inserted, namely:--

“47A. *Refund of input tax remaining unadjusted at the end of the year.-* (1) Every dealer claiming refund of input tax in accordance with the proviso to sub-section (6) of section 11 shall, within three months after the expiry of the year to which the input tax relates, submit an application in Form No. 21 CC to the assessing authority.

(2) Sub-rules (2) to (5) of rule 47, except clause(ii) of sub-rule (3) shall, mutatis mutandis, apply to the refund under this rule.” ;

(31) for rule 50, the following rule shall be substituted, namely:-

“50. *Refund payment order.-* Where a refund is made under rule 46 or under rule 47 the assessing authority may issue either a crossed cheque or demand draft for the amount or a refund payment order in Form No. 21 to the assessee to whom the refund is due along with the order refunding the input tax. Where a refund is made under section 89 or where any other amount paid under provision of the Act is refundable or a reimbursement is made under rules 49 or 56, the assessing authority shall issue a refund payment order in Form No. 21 to the person to whom the refund or reimbursement is due. Where a refund payment order is issued in Form No. 21, the assessing officer shall give due intimation to the treasury officer concerned regarding the issue of refund payment order.”;

(32) in rule 57,- the words, figure and brackets “sub-section (4) or” shall be omitted.;

(33) in rule 58,-

(a) in sub-rule (1),-

(i) in clause (vi) the following sentence shall be inserted at the end, namely:-

“Where goods are disposed of in different ways, local sales, interstate sale, export, use in manufacture etc, the quantitative details of goods disposed of under each category shall be separately furnished in the register.”;

(ii) for clause (vii) the following clauses shall be substituted, namely:-

“(vii) a dealer who is a whole saler-cum-retailer, shall maintain a day-to-day stock register as specified under clause (vi) only in respect of the wholesale transactions which shall show clearly the quantitative details of goods taken from the wholesale section to the retail section each day. In respect of the retail section the dealer shall maintain a closing stock inventory for the year.;

(viii) a dealer who is having only retail business and is paying tax under sub-section (5) of section 6 need maintain only the records mentioned in clause (i), (ii), (iii) and (iv) and a closing stock inventory for the year.

(ix) where any dealer sends any goods to any place within the state or outside the state for processing repairs, maintenance, testing or any other similar purposes and return, he shall maintain separate accounts showing the particulars of the goods, documents accompanying the consignment, name and address of the person to whom sent, purpose for which the goods are sent, the date on which the goods are received back, the quantity and nature of goods received back and document accompanying the consignment.;

(x) where a dealer is undertaking job works in relation to any goods received from any other person, he shall keep accounts showing the particulars of the goods received from such other person nature of job works undertaken, the quantity and nature of the goods returned and the date of return.”;

(b) in sub-rule (3), the following sentence shall be inserted at the end, namely:-

“Every contractor, including a contractor who has opted for payments of tax at compounded rate, shall keep the books of accounts relating to each contract at the work site.”

(c) for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) Every seller shall issue a bill or an invoice or cash memorandum in respect of every sale. Where the sale is subject to approval by the purchaser, such dealer shall issue bill or invoice or cash memorandum specifying therein that the sale is subject to approval within a stated period of

time. Every such bill, invoice or cash memorandum shall, in the case of a manufacturer, be in Form No. 8 where the sale is to a VAT dealer.. In the case of a trader effecting sale to a VAT dealer, such bill invoice or cash memorandum shall be in Form No. 8 A. Where the sale is to a dealer other than a VAT dealer, such bill, invoice or cash memorandum shall be in Form No 8B. Where the amount of sales covered by the bill or in Form No. 8B exceeds five thousand rupees the bill or invoice shall contain the name and full address of the buyers. Where a manufacturer is also a trader in respect of goods other than those manufactured by him, he shall, in respect of goods manufactured by him, issue bill or invoice in Form No. 8, or as the case may be, such invoice prescribed under the Central Excise Law, and in respect of goods for which he is not the manufacturer, issue the bill or invoice in Form No 8A or 8B, as the case may be. Every contractor who pays tax in accordance with item (ii) of clause (f) of sub-section (1) of section 6 shall issue bill in Form No. 8C. Every contractor who pays tax under item (i) of clause (f) of sub-section (1) of section 6 shall issue bill in Form No.8A or 8B, as the case may be. Such bill, invoice or cash memorandum shall show the sale price and output tax separately. Every dealer paying presumptive tax or compounded tax, shall issue bill in form No. 8D. Every dealer in jewellery shall issue bill in Form No 8 J Where any central legislation requires any dealer to issue bill with any specific information, such dealer may issue the bill as required by such legislation incorporating the details prescribed by Form No. 8,8A, 8B or 8D, as the case may be, to the extent to which they are applicable to him. Every dealer in medicines or drugs paying tax under clause (e) of section 8 shall issue bill in Form No 8 H. Every dealer liable to tax under sub-section (2) of section 6 shall issue a purchase invoice in Form No. 8E. Where a dealer who is paying tax under sub-section (1) of section 6 has opted for paying tax under section 8 for a part of his transactions he shall issue separate invoice for sales of goods covered by the said sub-section and also for goods in respect of which he is eligible for payment of tax under section 8. Where any particular column or details prescribed in any of the forms is not applicable to any dealer, such dealer will be at liberty to omit those columns or details from the bill, invoice or cash memorandum maintained by him, provided that where the column in respect of discount is omitted, the dealer shall not claim any deduction in respect of discount thereafter. Every dealer may also re-arrange the columns in the form prescribed. The provisions of this sub-rule with regard to the form of the bill, invoice or cash memorandum shall not be mandatory with regard to any bill, invoice or cash memorandum issued during a period of eight months from the date of commencement of these rules, provided the bill, invoice or cash memorandum, as the case may be, contains the particulars prescribed by these rules.” ;

(d) in sub-rule (11), -



(i)for the portion beginning with the words “Every such bill or invoice” and ending with the words “Original shall be issued to the purchaser in the case of the sale bill”, the following shall be substituted, namely:-

“Every such bill or invoice or cash memorandum, shall be prepared in duplicate unless a different procedure is prescribed by the Central Excise Law or any other Central legislation, as applicable to such dealer, and shall be serially machine numbered. Where the goods sold are transported in a vehicle or vessel or where the goods are transported through any check post, such bills, invoice or cash memorandum shall be issued in quadruplicate. Where the bill is issued in duplicate original shall be issued to the purchaser in the case of sale bill, ”;

(ii)for the words “different rates of tax. But the dealer shall” the following words, figures and brackets, shall be substituted, namely:-

“different rates of tax, provided that the dealer shall use a separate series for the bills issued for sales under a permit under sub-section (1) of section 19. The dealer shall”;

(e) for sub-rule (12), the following sub-rule shall be substituted, namely:-

“ (12) Every manufacturer of goods shall, in addition to the daily stock register in respect of raw materials and finished goods prescribed under sub-rule (8), maintain a monthly manufacturing account in Form No. 14. Separate account shall be maintained for goods of different grades or quality”;

(f) in sub-rule (16) before the last sentence beginning with the words “ A blank book of delivery Note”, the following sentence shall be inserted namely:-

“Where goods are transported from a dealer’s business place to any parcel agency or transporting agency for onward transport in a different vehicle or vessel, the time of commencement of the journey from the business place of the dealer and the particulars of the vehicle vessel and the driver at that time shall be noted in the delivery note and the fact that the goods are being sent through a parcel agency or transporting agency shall be noted in column 8, along with the name of such agency. The parcel agency or transport agency shall note the number and date of the delivery note in the R.R/L.R or similar documents. Where goods are transported using a delivery note to any dealer for sale and the consignee rejects the goods, the goods may be re-transported back to the consignor using the same delivery note with an endorsement thereon to that effect under the name and seal of the consignee who rejects the goods. In such cases the duplicate copy of the delivery note used for the transport shall be filed along with the return. Where goods are sent to a dealer under instruction from another dealer, the name of the former shall be shown in the delivery note as the consignee on

account of such another dealer. Where a dealer sends any goods to any place within the state or outside the state for processing, repairs, maintenance, testing or any other similar purposes and return, the consignment shall be accompanied by delivery note in Form No. 15. Where the goods are returned after processing, the goods shall be accompanied by the invoice or bill of the processor and also the delivery note of the dealer.” ;

(g) in sub-rule (17) after the first sentence the following sentence shall be inserted, namely:-

“ Where the details of the goods covered by the delivery note cannot be incorporated in the column provided there for, a separate statement (which shall be prepared in triplicate as in the case of delivery note) incorporating such details may be attached to the delivery note. Where a dealer uses such separate statement it shall be assigned separate serial numbers which shall run consecutively for the whole year. The opening number shall be intimated to the assessing authority in advance and the copies of the statements used during a month shall be submitted in the same manner as in the case of delivery note. The number of the statement used along with a delivery note shall be noted in the column of the delivery note provided for noting the details of goods”;

(h) after sub-rule (18) the following sub-rule shall be inserted, namely:-

“(18A). Where a dealer is transporting goods in small quantities from one of his shops or godown to another shop or godown in any vehicle other than a heavy vehicle within a distance of less than 25 K.M within the state and transport is not in pursuance of any sale, the dealer may, instead of using a delivery note in Form No. 15, use a delivery chalan which shall be serially machine numbered and shall contain the name, address, Tax Pays Identification Number (TIN) or registration number of the dealer, the particulars of the commodity under transport, its quantity and value, place from which goods are consigned and place to which they are consigned and the vehicle number and name of the driver with his driving licence number. It shall be prepared in triplicate in the same manner as delivery note in form No. 15 and the copies shall be used in the same manner as a delivery note in form No. 15. Such delivery chalan shall not be used where the goods are transported across a boarder check post. A dealer intending to use the delivery chalan shall intimate the assessing authority in advance the serial numbers which are proposed to be assigned to the delivery chalan and shall file photocopies of such delivery chalan along with the return filed under rule 22.”;

(34) in rule 59,- before the words “Deduction under section 41”, the following sentence shall be inserted, namely:-

“The dealer issuing the credit note shall claim deduction in respect of turnover and output tax relating to such credit note in the month in which such credit note is issued, provided it is within the

time limit prescribed and the deduction is in the same year in which the related sale was made. Where the sales return is after the expiry of the year in which the sale was made, the dealer shall claim such deduction in the last month of the year in which the sale, in relation to which such credit note is issued, was effected.”;

(35) in sub-rule (1) of rule 63, after the words, “The authorization under the proviso”, the words and figures “to section 43 or under the proviso” shall be inserted;

(36) in rule 66,-

(a) in sub-rule (3),-

(i) against serial number 2, for the word “Cashew” the words “Raw Cashew nut” shall be substituted;

(ii) for serial numbers 5 and 6 and the entries against them the following serial numbers and entries shall respectively be substituted, namely:--

“ 5. Cardamom	2 Kg.
6. Coffee	15 kg
7. Iron & steel	50 Kg.”;

(b) in clause (d) of sub-rule (6), the following sentences shall be inserted at the end, namely:-

“The permit shall be issued, in the case of out going goods, by the assessing authority with whom the dealer is registered, and in the case of incoming goods, by the Commercial Tax Officer or Commercial Tax Inspector in charge of the Check post through which the goods enter the state. In cases where it is not practicable to obtain the permit, in the former case, from the assessing authority concerned, the permit may be issued by the Commercial Tax Officer or Commercial Tax Inspector in charge of the first check post through which the notified goods passes or by such other officer authorised by the Commissioner. The permit shall be prepared in triplicate and the copies shall bear the superscription original, duplicate and triplicate, as the case may be. Where the assessing authority issues the permit, the original and duplicate shall be issued to the dealer and the assessing authority shall retain the triplicate. The dealer shall surrender duplicate at the last check post. Where the officer in charge of the check post issues the permit, such officer shall forward the duplicate to the assessing authority concerned. The original of the permit shall accompany the consignment.”;

(37) in clause (i) of sub-rule(1) of rule 77, for the words and figures “referred to in rule 73”, the words and figures “referred to in sub-rule (1) of rule 76” shall be substituted.

(38) in sub-rule(1) of rule 97, for the words “referred to in clause (c) of section 86”, the words, figures, letter and brackets “referred to in section 4 and in clause(c) of section 86” shall be substituted;

(39) for sub-rule (1) of rule 100, and the proviso there under, the following sub-rule shall be substituted, namely:-

“(1) Where a price has been fixed for the issue of any form prescribed by these Rules, only the appropriate form printed under the authority of the Government shall be used for the purpose.”;

(40) in form No. 1B, for the words, figures and brackets “under section 13(1)”, the words figures and brackets “under section 16(1)” shall be substituted.;

(41). for Form 1D, the following, form shall be substituted, namely:-

**“THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM No. 1D**

**Application for Permission to pay tax at compounded rates under  
section 8**

[See Rule 11(1)]

**HELP LINE** contact persons/Ph. Nos.

DATE	D	D		M	M		Y	Y
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TIN*								
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\*TIN= Tax Payer's Identification Number

**To**

**The Registering Authority**

**VAT OFFICE**

**ADDRESS**

I/We .....carrying on business under the name and style of  
M/s.....at..... (address) hereby apply for permission to pay compounded tax under  
section 8 of the KVAT Act, 2003 in respect of.

- 1.Works contract u/s 8(a)(i) bearing 2% tax and involving no first taxable sales or transfer of material in the form of goods**
- 2.Works contract u/s 8(a)(ii) bearing 4% tax and involving no category of contracts in the negative list enumerated in the section or transfer of material in the form of goods**
- 3 Works contract u/s 8(a)(iii) (Contract for which option for payment of compounded tax under sub-section(7) or (7A) of section 7 of the KGST Act had been made. )**
- 4.Metal Crushing Unit u/s 8(b)(I)/(ii)/(iii) [delete as appropriate]**
- 5. Cooked food and beverages prepared in my/our hotel other than Bar-attached Hotel u/s 8(c)(i) involving no supplies to institutions /dealers/persons Mentioned in the section**
- 6.Cooked food and beverages prepared in my/our Bar-attached Hotels, not being star hotel of and above 3 star or club or heritage hotel, u/s 8(c)(ii)**
- 7.The transfer of the right to use video cassette/compact disc u/s 8(d)**
- 8.The sale of medicine. I/We, am/are importer(s) or manufacturer not availing of deferment of tax u/s 32 and have included all categories of medicines sold, for this option**

(Note:- A dealer may include only those items which are applicable to him, in the application.)

**DECLARATION**

I/We .....hereby declare that the particulars furnished herein are true and correct in all respects and that I/We am/are eligible to opt for compounding under section 8. I hereby specifically undertake to inform the assessing authority within 7 days of the happening of any event whereby I/We may cease to be eligible for the compounding facility.

**SEAL**

Signature, Name & Status  
of the Authorised Signatory

Enclosures:.....( specify )

**FOR OFFICE USE**

- 1.Date of receipt of the Application :**
- 2.Nature of defects,if any, noticed :**
- 3.Whether defects cured or not :**
- 4.Nature of orders passed :**

Signature of the VAT Authority

**ACKNOWLEDGEMENT**

Received an Application in Form No.1D from M/S.....

Date.....

**SEAL**

Signature of the VAT Authority”;

(42). after Form No.1D, the following Forms shall be inserted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

**FORM No. IE**

**Application for Registration for Government Departments/local  
authority/autonomous body u/s 15(2)**

[See Rule 17(7A)]

d d m m y y

Date:

HELPLINE / Contact Person

To

The Registering Authority

VAT OFFICE  
ADDRESS

1. Name of the Government Department/Union Territory/  
Local Authority/autonomous body

2. Designation of the Head of the Department /Chief  
Executive Officer in Kerala

3. Full postal address of the place to be treated as  
principal place of business for the purpose of  
registration

4. Particulars of additional places of business, if any

5. Type of business

Trading	Manufacturing	Works contract	Awarder
---------	---------------	----------------	---------

(tick appropriate box)

6. Specify details of commodities transacted

7. Specify nature of business

local purchase	Import	local sales	Interstate sales
----------------	--------	-------------	------------------

export sales	Consignment sales	Stock transfer
--------------	-------------------	----------------

(tick appropriate box)

8	Specify types of works awarded, if any, to works contractor		
9	Specify goods purchased interstate using 'D' forms		
10	State whether payment of compounded tax u/s 8 is intended or not	Yes	No
11	Particulars of payment of registration fee (in the case of autonomous bodies only)		

**DECLARATION**

I.....S/o .....hereby declare that the particulars furnished herein are true and correct to the best of my knowledge, belief, information and that I am duly authorized to sign this application as per Rule 17(7) of the KVAT Rules, 2005.

Place:  
Date:

SEAL
------

Signature and designation of the authorised person

**ACKNOWLEDGEMENT**

**Received an application for registration in Form No.1E from**  
 .....

Date:

Signature and designation of receiving officer

**(For official use)**

1. Date of receipt of Application.
2. Nature of order passed by the assessing authority in the application
3. Registration certificate No. and date, if any issued.
4. Date of issue of registration certificate.

Signature of the .VAT Authority.



THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 1F

[Application for Permission to collect and pay tax under section 6(1A) ]  
[See Rule 10A]

**HELP LINE** contact persons/Ph. Nos.

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
------	--	--	--	--	--	--	--	--

\*TIN= Tax Payer's Identification Number

To  
The Registering Authority

VAT OFFICE ADDRESS
-----------------------

I/We .....[ give full address] having total turnover below the limit specified under Section 6(1) of the Kerala Value Added Tax Act,2003 do hereby opt to collect tax in terms of Section 30 of the said Act and pay tax on the taxable turnover.

SEAL
------

Signature, name and status of the Signatory

FOR OFFICE USE

1.Date of receipt of Application

--

2.Nature of orders passed

Permission granted	Not
--------------------	-----

Acknowledgement

Received an Application in Form No.1F from M/S.....

SEAL
------

Date.....

Assessing Authority/Authorised Officer";

(43). for Form No.4D the following form shall be substituted, namely:-

**“THE KERALA VALUE ADDED TAX RULES, 2005  
FORM No. 4D**

**Permission to pay compounded tax under section 8**

{See Rule 11 (2) }

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*									
------	--	--	--	--	--	--	--	--	--

\*TIN= Tax Payer's Identification Number

To  
Sri/M/s. ....

.....

<b>VAT OFFICE ADDRESS</b>
-------------------------------

Whereas on consideration of your application dated.....the undersigned is satisfied that you are eligible for payment of compounded tax u/s 8 of the KVAT Act, 2003, permission is hereby granted to you to pay tax at compounded rates as specified here under and subject to conditions stipulated against each category of dealer.

❖ Works Contractor [Section 8(a)]

1. Description of works contract to be compounded @ 2%:

2. Work Order No., Date and Gross Amount :

3. Amount of compounded tax payable @ 2% u/s 8(a)(i) :

4. Description of works contract to be compounded @ 4%:

5. Work Order No., Date and Gross Amount :

6. Amount of compounded tax payable @ 4% u/s 8(a)(ii)

7. Description and nature of contract to be compounded under section 8(a) (iii)

8.Amount of compounded tax /balance compounded tax payable u/s 7 of the KGST Act,1963 in respect of continuing works contracts Vide section 8(a)(iii).

--

**Conditions**

1. Quarterly returns shall be submitted as per Rule 24 along with proof for payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. Purchase tax u/s 6(2) shall be paid in respect of purchases from persons other than registered dealers.(applicable in cases covered by Sec.8(a)(i))
4. Contracts shall not involve transfer of material in the form of goods.
5. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act./Rules or conditions mentioned above.

❖ **Metal Crushing Units [Section 8(b)]**

- 1.Type and capacity of the metal crusher :
- 2.Compounded tax payable for primary crusher( Half rate)  
Compounded tax payable u/s 8(b)

**Conditions**

1. Quarterly returns shall be submitted as per Rule 24 along with proof of payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act./Rules OR conditions mentioned above.

❖ **Dealer in Cooked Food [Section 8(c)(i)]**

**Conditions**

1. Quarterly returns shall be submitted as per Rule 24 along with proof of payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. Compounded tax @ 1/2% shall be paid on the turnover of cooked food and beverages prepared by him.
4. Permission-holder shall not supply food or beverages to any airline service company or institution or shipping company for serving in air craft, ships or steamer or serve food in air craft, ship, steamer, bar attached hotel or star hotel as stipulated u/s 8(c)
5. Purchase tax u/s 6(2) shall be paid in respect of purchases from persons other than registered dealers.

6. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act/Rules OR conditions mentioned above.

**❖ Bar-attached Hotels not being a star hotel of and above three star or club or heritage hotel under section 8(c)(ii)**

Compounded tax shall be paid @ 12.5 % on 15% of the turnover of foreign liquor estimated u/s 7 of the KGST Act,1963 for the purpose of compounding under the said Act.

**Conditions**

1. Returns shall be submitted as per Rule 24 along with proof of payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. In case the actual turnover of cooked food and beverages exceeds the aforementioned 15% of turnover of liquor, tax @ 12.5% shall be paid on such actual turnover of cooked food and beverages under Rule 11(5) of the KVAT Rules.
4. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act/Rules OR conditions mentioned above.

**❖ Dealer lending Video Cassettes [Section 8(c)]**

1. No. of Shops within the Area of Corporation/  
Municipality  Others
2. Compounded tax payable
3. Quarterly Installment

**Conditions**

1. Quarterly returns shall be submitted as per Rule 23 along with proof or payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act/Rules OR conditions mentioned above.

**❖ *Dealer in medicines and drugs [ Section 8(e)]***

1. Description of medicines sold whether Allopathic, Ayurvedic, Homeopathic etc

**Conditions:**

1. Compounding facility is restricted to medicines and drugs under Third Schedule and to dealers who are importers or manufacturers:
2. Compounding facility will not be available to dealers entitled to deferment of tax u/s 32 of the KVAT Act, 2003:
3. Permission-holder shall pay 4% tax on the MRP of medicines sold locally:
4. Permission-holder shall file return in Form No.10 on monthly basis and pay compounded tax due thereof:
5. Option for composition shall include all categories of medicines and sold by the permission-holder as stipulated under proviso appended to Rule 11(I) :
6. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act, Rules OR conditions mentioned above.



**Assessing Authority**

- ❖ Where an order is issued, only the portion applicable to the dealer need be incorporated in the order.

(44). **in Form No.5A**, -

(a) for the words and figures of “Kerala Value Added Act, 2003” the following words and figures shall be substituted, namely:-

“Kerala Value Added Tax Act, 2003\*/ Please re-register me as a presumptive tax dealer for the year.....\*”

(b) the following words shall be inserted at the end, namely:-  
“\*strikeout which ever is not applicable” ;

(45).for Form No.5B, the following form shall be substituted, namely:-

**“THE KERALA VALUE ADDED TAX RULES, 2005  
FORM No.5B**

**De-Registration Notice**

**(to be issued when a certificate of registration is cancelled)  
{ See Rule 17 (19) }**

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

Registration No/ TIN								
-------------------------	--	--	--	--	--	--	--	--

**TO**  
M/S .....

<b>VAT OFFICE ADDRESS</b>
-------------------------------

.....

**Gentlemen,**

**Please be advised that your VAT Registration/ Presumptive Tax Permission  
{Delete as appropriate} stands cancelled with effect from..... due to the reasons stated below:**

<b>Here enter reasons briefly referring to any proceedings passed in this regard</b>
--

<b>SEAL</b>
-------------

**Signature of the assessing authority**

- ❖ *Copy to 1) Commissioner, Commercial Taxes, Tvp*
- 2) CTD Notice Board*
- 3) CTD Website*

(46). for Form No. 7A, the following forms shall be substituted, namely:-

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

**Salesman Permit  
[See Rule 21 (4)]**

<b>VAT OFFICE</b>
<b>ADDRESS</b>

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*									
C.S.T R.C.No									

\*TIN= Tax Payer's Identification Number

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 there under 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)

<b>SEAL</b>
-------------

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.

.....

.....

.....



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

**AUTHORISATION**

**[See Rule 21 (6)]**

1.Name and address of the registered dealer.

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*										
C.S.T R.C.No										

\*TIN= Tax Payer's Identification Number

4.Name and Address of the traveling salesman/representative

5.Specimen Signature of the traveling salesman/representative

6.Period for which the authorization is valid.

Place:

Date:

Name, Signature, and Status

of the person issuing the authorization

(Office Seal)

**Note:** The Authorization shall be invalid if any of the columns are left unfilled. 2. The person signing the authorization shall be the same as that shown in column 2 of the permit in Form 7A”;

(47). for Form No.7C, the following form shall be substituted, namely:-

**“THE KERALA VALUE ADDED TAX RULES, 2005**  
FORM No. 7C  
(See Rule66(6)(d))

**PERMIT FOR TRANSPORT OF NOTIFIED GOODS**

<div style="border: 1px solid black; padding: 5px; width: fit-content;">Office Address</div>	Date:
1. Name and Address of the consignor with TIN/CST registration No.	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
2. Name and Address of the consignee with TIN/CST registration No.	<div style="border: 1px solid black; height: 30px; width: 100%;"></div>
3. Place of Despatch	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
4. Destination	<div style="border: 1px solid black; height: 20px; width: 100%;"></div>
5. Description of goods	<div style="border: 1px solid black; height: 30px; width: 100%;"></div>
6. Quantity	<div style="border: 1px solid black; height: 20px; width: 80%;"></div>
7. Value	<div style="border: 1px solid black; height: 20px; width: 80%;"></div>
8. No and Date of Invoice*/Sale Bill*/ Delivery Note* or Date of Certificate of ownership*.	<div style="border: 1px solid black; height: 30px; width: 100%;"></div>
9. Amount of tax, if any, remitted in respect of the consignment	<div style="border: 1px solid black; height: 20px; width: 80%;"></div>
10. Particulars of transport :	
(a) Mode of transport	: Vehicle/Vessel/Rail/Air
(b)Name and address of the carrier/owner of the vehicle/ Vessel etc**.	:
(c)Details of vehicle/vessel with registration No**.	
(d)Name and Address of the person-in-charge of the vehicle/vessel**	
(e)Name and address of the person, if any, in charge of the goods**	
11. Remarks	

I/We declare that the above particulars are correct and complete to the best of my/our knowledge and belief.

Place :

Dated

(Seal of the applicant)

Signature of the Applicant with  
Status.

Permit is issued for the transport of notified goods.....weighing  
.....valued Rs.....from.....to.....

This permit is value only up to.....

Place:  
Date :

Signature name and address of the issuing Authority

Seal

\* strick out which ever is not applicable. ”

\*\* Where goods are entrusted to a transporting agent/parcel agency (including railway) name and address of such transporting agent/parcel agency alone may be noted here along with the number and date of LR/RR etc.”;



(49). for Form No. 8F, the following form shall be substituted, namely:-

**“ THE KERALA VALUE ADDED TAX RULES, 2005**  
**FORM No. 8F**  
**PARTICULARS TO BE CONTAINED IN INTERSTATE PURCHASE OR**  
**INTERSTATE STOCK TRANSFER BILLS(FOR GOODS COMING INTO THE STATE)**  
{ See RULE 66(6) }

1.Name and address of the consignor with tin

CST RC No , phone no ,e-mail , PAN etc

2. Name and address of the consignee with TIN

CST RC NO , phone no ,e-mail , etc

3. Consignor ( whether seller/principal/agent)

4.Consignee (whether buyer/principal/agent)

5.Full description of goods with quantity

		RS.
--	--	-----

6. Bill no., date and value

7. Mode of transport / vehicle no

8. Transport document No. / date

9. Name and full address of the carrier

(Transport Co or Owner of the Vehicle etc.)

10. Name and full address of the driver of the vehicle with  
driving licence No.

(50) in Form No. 8G the words “Total turnover reported” and “Taxable turnover reported shall be deleted.

(51). after Form No. 8G, the following forms shall be inserted, namely:-

“ TIN .....

(Tax Payer's Identification Number)

CST Reg: No .....

Drug Licence No.....

**DEALER'S NAME AND ADDRESS**  
**THE KERALA VALUE ADDED TAX RULES, 2005**  
**FORM NO. 8 H**

( for dealers in medicine selling compounded-tax-suffered medicines )  
{ See Rule 58(10) }

**❖ TAX INVOICE** **CASH/ CREDIT**  
**( to be issued by manufacturer/first seller when tax is collected )**

Invoice No. & Date	Delivery Note No. & Date	Purchase order No. & Date	Despatch Document No. & Date, if any	Terms of Delivery, if any

**Name & Address of Purchasing Dealer :** .....

.....  
Telephone No.....Mobile.....Fax.....e-mail.....

Case No	Mfg code	Product description	Batch No	Expiry date	Qty sold	Qty billed free	MRP value	Unit price for stockist/wholesaler	Sale value	Excise duty	Comp Tax on MRP collected	Value of goods billed free	Total amount charged
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**DECLARATION**

*(To be furnished by the seller)*

Certified that all the particulars shown in the above Tax Invoice are true and correct in all respects and the tax charged and collected are in accordance with the provisions of the KVAT ACT 2003 and the rules made there under. It is also certified that my/our Registration under KVAT Act 2003 is not subject to any suspension/cancellation and it is valid as on the date of this Bill.

**Authorised Signatory**  
**[With Status & Seal]**

TIN/Reg No.....

CST Reg: No.....

Drug Licence No.....

❖ **SALE BILL**

**CASH/ CREDIT**

( to be issued by stockist/wholesaler of medicines or drugs to retailer when tax is not collected )

Invoice No. & Date	Delivery Note No. & Date	Purchase order No. & Date	Despatch Document No. & Date, if any	Terms of Delivery, if any

**Name & Address of Purchasing Dealer :** .....

.....  
TelephoneNo.....Mobile.....Fax.....e-mail.....

Batch No	Mfg Code	Expiry date	Product description	Pack	Qty sold	Qty billed free	Unit price including Comp. Tax on MRP	Sale value	Cash discount	Net amount payable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**DECLARATION**

( To be furnished by the seller )

Certified that the particulars furnished herein are true and correct in all respects and that the Medicines sold as per this Bill have duly suffered compounded tax at the preceding point of sale, at the hands of my supplier/s or at any previous points.

Authorised Signatory

SEAL

TIN./Reg.No.....

CST Reg: No.....

❖ **RETAIL BILL**

Drug Licence No.....

( To be issued to customers who are not dealers )

Prescribed by Dr.....

<b>Batch No</b>	<b>Mfg Code</b>	<b>Product description</b>	<b>Expiry Date</b>	<b>MRP</b>	<b>Qty</b>	<b>Comp. Tax paid on MRP</b>	<b>Amount payable</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

**DECLARATION**

( To be furnished by the seller )

Certified that the medicines sold as per this Bill have been purchased locally from registered dealers who have certified in the related sale bills that such medicines had duly suffered Compounded Tax.

SEAL

Authorised Signatory

❖ *Every dealer may use only the portion, which is applicable to him.;*



## Dealers Name and Address

### THE KERALA VALUE ADDED TAX RULES,2005

#### FORM No.8J Invoice for Jewellers

(See Rule 58(10))

TIN No.

Date.

CST No.

Invoice No.

Name and Address of Purchaser .....

.....  
.....

Phone No.

Mobile

FAX

E-Mail

Sl.No	Schedule	Commodity	Gross Wt. Gm.	Stone Wt. Gm.	Net wt. Gm.	Unit Price	Value of Articles less	Stone Value	Total (8+9)	VAT	Gross Value (10+11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Amount Receivable  
(Rupees.....)

Authorised Signatory ”;

(52).for Form No. 10 the following form shall be substituted, namely:-

**“THE KERALA VALUE ADDED TAX RULES, 2005**

*FORM No. 10*

**Return**  
[for VAT Dealer]

**VAT OFFICE  
ADDRESS**

**HELP LINE** contact persons/Ph. Nos.

(See Rule 22 (1))

**DEALER DETAILS**

Name of the dealer .....		Date							
Address of the dealer (Principal place of Business)		TIN							
Details of Branch		CST R.C.No							
Ph.....Fax...E- mail.....Website..									
Return furnished for Principal Place of business or Branch/ es at ..... (Strike out whatever is not applicable)									

Year	
Return Period	

(specify whether monthly/OR quarterly/annually)

**A. TURNOVER DETAILS (VARIABLE GOODS)**

**A. (i) SALES /DISPOSALS (With output tax liability)**

Nature of Transaction	Commodity	Schedule with entry No. If any	Rate of Tax. (per cent)	Total Turnover	Exemption claimed	Taxable Turnover	Output Tax Due	Output Tax collected
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>I. Local Sales (Own Goods)</b>								
	1							
	2							
	.....							
	5							
<b>Sub total</b>								

<b>2. Local Sales (Commission goods)</b>								
	1							
	2							
	.....							
	5.							
	<b>Sub total</b>							
<b>3. Interstate sales</b>								
	1							
	2							
	.....							
	5.							
	<b>Sub total</b>							
<b>4. Export sales</b>								
	1							
	2							
	.....							
	5.							
	<b>Sub total</b>							
<b>5. Local deemed sales</b>								
<b>(a) Works contract (transfer in the form of goods)</b>								
<b>(b) Works contract (transfer not in the form of goods and value of goods transferred ascertainable)</b>								
<b>(c) Works contract (transfer not in the form of goods and value of goods transferred not ascertainable)</b>								
<b>(d) Transfer of right to use</b>								
	1.							
	2.							
	.....							
	5.							
	<b>Sub total</b>							
TOTAL (1+2+3+4+5)								
<b>A(ii) Local purchase taxable u/s.6(2)</b>								
	1							
	2							
	<b>Sub total</b>							

<b>GRAND TOTAL</b>	<b>A(i) + A(ii)</b>								
--------------------	---------------------	--	--	--	--	--	--	--	--

**A(iii) Particulars of Turnover of dealers in medicine (paying tax under section 8) Turnover of medicines included under this head shall not be included under item A(i)**

Sl. No.	Commodity	Sch. No.	Total Turnover	Exemption claimed	Taxable turnover	MRP Value	Rate of Tax	Output tax Due on MRP	Output tax collected
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	<b>TOTAL</b>								

<b>A(iv) Stock Transfers (Specify whether local/interstate)</b>									
	1								
	2								
	.....								
	5								
	<b>Sub total</b>								

**A(v) Total turnover under the KGST Act. 1963.**

Sl.No.	Commodity	Sch. Entry No.	Turnover under KGST Act
(1)	(2)	(3)	(4)

**B - REVERSE TAX (With output tax liability)**

Particulars of transactions causing reverse tax	Commodity	Rate of tax (percent)	Local Purchase value involved (Rs.)	Amount of input tax irregularly availed of. (Rs.)	Reverse Tax due under section 11(7) (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
<b>Grand Total</b>					

**C. PURCHASES (With or without input tax credit)**

Nature of Goods	Rate of tax (percent)	Value of Local Purchases from VAT dealers. * (Rs.)	Value of Local purchases from registered dealer other than VAT dealers (Rs.)	Value of purchases from persons other than registered dealers (Rs.)	Value of Interstate / Import Purchases (Rs.)	Value of interstate / import stock transfer receipts. (Rs.)	Total purchase value. (Rs)	Input tax paid in relation to col.(3) (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>I Schedule</b>								
<b>II Schedule</b>								
<b>III Schedule</b>								
<b>12.5% goods</b>								
<b>Capital Goods</b>								
<b>Grand Total</b>								

- Value shown here should be exclusive of VAT paid

**D. SPECIAL REBATE U/S. 12**

Description of goods	Import value of goods	Entry Tax Paid		Value of purchase from person's other than registered dealers	Purchase tax due under section 6(2)(a)	Purchase value of goods sold out of the purchases in column 5.	Purchase tax under section 6(2)(a) relatable to column 7	Purchase tax payable in respect of goods held as closing stock out of purchase under column 5 (6-8)	Purchase tax paid during the return period.
		Amount	Particulars of payment						
	Rs.	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

### E. Input tax credit on Capital Goods

Input tax credit on capital goods as on 01.04.....	Input tax credit on capital goods admitted during the year		Total input tax credit on Capital goods Rs.	Input tax credit Eligible for set-off during the return period Rs.	Total availed of during the year Rs.	Balance at credit carried forward (4-6) Rs.
Rs.	Date of Certificate in Form No. 25B	Input tax credit admitted Rs.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>TOTAL</b>						

**Details of Bill/Invoice issued.-**

Series	Nos.	
	From	To

**VAT Payable**

(F)	TAX AT CREDIT:		(G)	OUT PUT TAX:	
1	Excess input tax at credit brought forwarded from previous return period.	Rs.	1.	Tax due / collected as per sales invoice (A(i) + A(iii))	Rs.
2.	Input tax paid during the return period ( C ) Excluding those for which input tax credit is not admissible or in respect of which refund of input tax alone is allowed under section 13.	Rs.	2.	Purchase Tax due (A(ii))	Rs.

3	Special Rebate ( D ) Excluding those in relation to transaction for which special rebate credit is not admissible or in respect of which refund alone is allowed under section 13.	Rs.	3	Reverse Tax due ( B)	Rs.
4	Input tax on Capital goods (instalment granted as per Rule 13 in form No, 25B) (E)	Rs.	4	Input Tax on purchase returns	Rs.
5	Input tax on sales returns	Rs.	5.	Others ..... (tax as per debit notes etc.)	Rs.
6	Others...Input tax credit on opening stock of goods held as on 1.4.2005 adjusted or refunds or tax as per credit notes	Rs.			
7.	Total tax eligible for set off (1+2+3+4+5+6)	Rs.	6	Total output tax due (1+2+3+4+5)	Rs.

(H) Net Tax = (G-F) Rs. ....

(I) Tax deferred =

(J) Net Tax payable (H-I) =

(K) Net Tax Creditable = (F-G) Rs.....

(L) Amount adjusted towards arrears for previous return periods u/s 11(6)

(M) Amount adjusted towards CST for the current months

(N) Balance Tax at Credit Carried forward

to next return period = [K- (L+M)] Rs.....

(In words) Rupees.....

(O) Compounded tax payable for medicine U/S 8

Rs.

**Payment details**

No. & Date of Chalan/DD/Cheque	Amount	Name of Bank/Treasury

**ENCLOSURES ATTACHED**

(1) Statement of local sales to VAT dealers showing Invoice No. & Date, Goods, Value, Particulars of the buyer with TIN etc

Y or N

(2) Statement of interstate sales **in the form given under clause (i) of sub-rule(2) of Rule 46**

Y or N

(3) Statement of interstate stock transfer showing Invoice No.& Date, Goods,

Y or N

Value, Particulars of the consignee with TIN etc.	
(4) Statement of export sales with full details	Y or N
(5) Statement of local purchases showing Invoice No. Date. Goods, Value, Particulars of the seller with TIN etc.	Y or N
(6) Statement of interstate purchases showing Invoice No. Date. Goods, Value, Particulars of the seller with TIN etc.	Y or N
(6) Statement of local purchases from persons other than registered dealers	Y or N
(8) Statement of import purchases with full details	Y or N
(9) Statement of local/interstate/import purchases of Capital goods with full details	Y or N
(10) Statement of credit/debit notes	Y or N
(11) Delivery notes/Delivery chalan etc	Y or N
(12) Declaration forms –(form Nos. 25D/25E/25E/42/43/44/45)	Y or N
(13) Stock inventory as on 31 <sup>st</sup> March (along with annual return)	Y or N
(14) Statement of goods sold/disposed of from quantity discount received	Y or N
(15) Cheque/Chelan/Demand Draft	Y or N
(16) Proof of payment of entry tax	Y or N
(17) Others (specify)	Y or N

**SELF-ASSESSMENT DECLARATION**

- (1) I/ We declare that I/We have compared the above particulars with the records and books of my/ Our business and the same are truly, correctly and completely stated.
- (2) Certified that I/We have duly paid tax under the Kerala Value Added Tax Act, 2003 on maximum retail price at the point of First sale in respect of sales of medicines mentioned above. In respect of sales of taxable medicines other than first sales, shown as exempted, I/We have purchased the goods from a dealer who has paid tax on MRP at the point of first sale or from a subsequent seller of such medicines . The actual amount so paid is only recouped on subsequent sales as permitted. Further I/We declare that I/We have compared the above particulars with the records and books of my/our business and the same are true, correct and complete.
- (3) I/ We certify that the net tax due has been paid at the designated bank (Chalan enclosed).

Signature  
Name:  
Status:  
(Whether Proprietor, Manager  
Partner, Director, secretary etc. with seal)  
✓ Whichever applicable

Place:

Date:

(Seal)



**FOR OFFICE USE**

- (1) Date of filing of return : [Acknowledgement to be issued to the dealer before the due date for the filing of returns for the next return period.]
- (2) Whether return accepted/ found defective:
- (3) If the return is defective, defects found.
- (4) Date of issue of notice:
- (5) Date of compliance :
- (6) State whether fresh return filed and if so details:
- (7) Details of payments (of additional demand):
- (8) Signature of the official making data entry
- (9) Signature of the assessing authority

.....✂.....✂.....

**ACKNOWLEDGEMENT**

The undersigned acknowledges the receipt of the original of the return for the month of...../quarter ending...../year..... on the..... day of.....200...

Date of receipt of return

Signature of the receiving officer

(Seal)

”;

(53). for form No. 10A the following form shall be substituted, namely:-

**“THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM No.10A**

**RETURN**

(For presumptive tax dealers and dealers who deal in goods exempted from tax)

(See Rule 24)

VAT OFFICE ADDRESS
-----------------------

Help Line contact person, PH No
------------------------------------

DD	MM	Year

**DEALER DETAILS**

Name of the dealer .....							
Address of the dealer (Principal place of Business)							
Details of Branch		TIN					
Ph..... Fax... E-mail.....							
Return furnished for Principal Place of business OR Branch/ es at .....							
(Strike out whatever Is not applicable)							

Year	
Return Period	

(specify whether quarterly/annual)

1.Period of Return (quarterly)

From	
To	

2. Particulars of goods purchased locally from registered dealers with value excluding tax.

Rate	Commodities	Value
0 %		
1 %		
4 %		
12.5 %		

3.Particulars of goods purchased from persons other than registered dealers

Rate	Commodities	Value	Purchase tax due U/s 6(2)
0 %			Nil
1 %			
4 %			
12.5 %			

4. Total sales turnover for the quarter : Rs.

5. Exemption claimed for goods other than medicines : Rs.

6. Exemption claimed for medicines : Rs.

7. Turnover of taxable goods for the quarter : Rs.  
[ (4)- (5+6)]

8. Presumptive Tax due on turnover of taxable goods: Rs.

9. Total Tax Due (3+8) : Rs.

10. Total tax paid : Rs.

11.Particulars of remittances.

CERTIFICATE. I  
(Only for dealers in medicines)

Certified that exemption claimed in respect of medicines is exclusively relating to medicines purchased locally from registered dealers who have opted for payment of compounded tax U/s 8 of the KVAT Act, 2003 or from any subsequent seller of such medicines and that the turnover in respect of medicines on which tax had not been paid on MRP has been included in the turnover of taxable goods

CERTIFICATE . II

Certified that no imported goods have been sold and that no interstate/export sales have been effected.

DECLARATION

I/We .....hereby declare that the particulars furnished herein are true and correct to the best of my/our knowledge and belief.

(SEAL)

Signature  
Name and Status of the signatory

Enclosure : Statement of local purchase of medicines showing /Invoice No, Date, Value, and Particulars of supplier with TIN

Note:- Dealers who deal only in exempted goods need not fill in columns 2,3 and 6 to 11 ”;

(54). Form No. 10 B shall be omitted;

(55). for Form No.10D the following form shall be substituted, namely:-

**“THE KERALA VALUE ADDED TAX RULES, 2005**  
**FORM No. 10 D**  
**RETURN**  
**[FOR COMPOUNDED TAX PAYERS EXCEPT MEDICINE DEALERS]**  
*[See Rule 24]*

TO  
**The Commercial Tax Authority,**

VAT OFFICE ADDRESS

**HELP LINE**    contact persons/Ph. Nos.

**I.DEALER DETAILS**

<b>Name of the dealer</b> .....		<b>Date</b>							
<b>Address of the dealer</b> <b>(Principal place of Business)</b>		<b>TIN</b>							
<b>Details of Branch</b>		<b>CST R.C.No</b>							
<b>Ph.....Fax...E-mail.....Website..</b>									
<b>Return furnished for Principal Place of business OR Branch/ es at .....</b> <b>(Strike out whatever Is not applicable)</b>									

**I. Period of return (quarterly)**

<b>From</b>	
<b>To</b>	

## II. TURNOVER DETAILS

### A. WORKS CONTRACTOR U/S 8(a) [ where transfer of property in goods is not in the form of goods]

Nature of contract with rate of tax	Gross amount of contract receivable	Amount deductible towards sub-contracts vide Explanation to Section 8(a)	Balance Amount on which compounded tax payable	Compounded tax payable thereon for the period as per Permission granted	Tax payable under section 6(2) (vide Section 8(a)(i))	Total tax payable	TDS effected by the awardee/s on works contracts compounded	Balance tax payable	Tax paid	Balance tax due
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Works contract taxable @ 2%										
Works contract taxable @ 4%										
<b>TOTAL</b>										

### B. METAL CRUSHING UNITS U/S 8(b)

Type of metal crusher (whether primary/Secondary)	Capacity/Size of the machine	Number of machines	Amount of compounded tax per annum	Compounded tax due for the quarter
(1)	(2)	(3)	(4)	(6)
<u>Primary Crushers</u>				
<u>Secondary Crushers</u>				
<b>TOTAL</b>				

### C. DEALERS IN COOKED FOOD (OTHER THAN BAR/STAR HOTEL AND NOT EFFECTING SALES TO PERSONS IN THE NEGATIVE LIST) U/S 8 (c) (I)

Description of cooked food /Beverages, served/supplied	Total sales turnover of own preparations of cooked food and beverages	Rate of tax	Compounded tax due for the quarter	Compounded tax due	Compounded tax paid	Balance tax due	Reasons, if any, for non-payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>a. Service at place of business</b>							
<b>(i). Cooked food</b>							

(ii) Beverages							
<b>b. Catering/ Supply at other places</b>							
(i). Cooked food							
(ii) Beverages							
<b>TOTAL</b>							

**D.COOKED FOOD AND BEVERAGES SOLD BY BAR-ATTACHED HOTELS OF STATUS BELOW THREE STAR**

Description of own preparation of cooked food and beverages	Actual sales turnover for the return period	15% of estimated sales turnover of liquor(under KGST Act) for the return period	Compound ed tax due thereon @ 12.5%	Compound ed tax paid	Balance compound ed tax due	Reasons,if any,for non-payment of comp. tax	VAT @ 12.5% payable in case col 2 is greater than col 3 vide Rule 11(5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Cooked food (specify)							
Beverages (specify)							
<b>TOTAL</b>							

**E.DEALER LENDING VIDEO CASSETTES OR CD U/S 8(d)**

Description of goods lent	No of shops operated in corporation/municipality	No of shops operated in other areas	Comp.tax due @ Rs.1000- per annum in corporation/municipality	Comp.ta x due @ Rs. 500- per annum in other areas	Comp.tax due accordingly	Comp. tax paid	Balance comp.tax due
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

**III. TAX PAYMENT DETAILS**

Particulars	CompTax paid	Interest Paid	Penalty paid	Cheque/D D/Chelan number	Date	Bank/Treasury	Branch	Balance Tax Payable	Balance Amount Payable	Balance Penalty Payable
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Category A										
Category B										

<b>Category C</b>										
<b>Category D</b>										
<b>Category E</b>										
<b>TOTAL</b>										

**IV. TAX DEDUCTED AT SOURCE**

<b>Name and address of the awardee with TIN, (if any) phone/ fax</b>	<b>Work Order No &amp; date.</b>	<b>Nature of Contract</b>	<b>Gross amount of contract.</b>	<b>Amount of Contract on which Tax deducted by the awardee</b>	<b>Remarks</b>

**SELF ASSESSMENT DECLARATION**

1. I/ We declare that I/We have compared the above particulars with the records and books of my/ Our business and the same are correctly stated.
2. I/ We certify that the net tax due has been paid at the designated bank (Chalan enclosed).

Place:



Name, Signature & Status of the Signatory

Date :

**FOR OFFICE USE**

1. Date of filling of return:
2. Date of scrutiny:
3. Whether return accepted/ found defective:
4. If the return is defective, nature of defects
  - (a)
  - (b)
  - (c)
  - (d)
5. Date of issue of notice:
6. Date of compliance :
7. State whether revised return filed and if so details:
8. Details of payments (of additional demand):

Date :

Signature of the Assessing Authority

## INSTRUCTIONS :

### A. FOR WORKS CONTRACTORS

1. Statement showing particulars of goods purchased locally from registered dealers for use in works contract with name, address and TIN of the supplier, commodity, quantity, value etc shall be enclosed along with return filed.
2. Statement showing particulars of goods imported for use in works contract with name & address of the supplier, commodity, quantity, value etc and 'C' forms issued shall be enclosed with return filed
3. Statement showing particulars of goods purchased locally from persons other than registered dealers with address, commodity, Purchase Bill No, Date, quantity and value shall be enclosed along with return filed.
4. Copies of declarations in Forms No.20/20C/20F/20G as applicable shall be enclosed to the return.
5. Stock inventory as on 31<sup>st</sup> march ..... showing full particulars and value of goods held in closing stock and work – in progress shall be enclosed along with the annual return.
6. Proof for TDS shall be enclosed along with return filed

### B. FOR METAL CRUSHING UNITS

1. Certificate from the Department of Mining and Geology, Kerala certifying details and capacity of each unit shall be attached to the first quarterly return filed every year.

### C. FOR DEALERS IN COOKED FOOD

1. Statement showing particulars of goods purchased locally from registered dealers for use in manufacture of own cooked food and beverages with name, address and TIN of the supplier, commodity, quantity, value etc shall be enclosed along with the return filed.
2. Statement of local purchases from persons other than registered dealers showing address, commodity, quantity, Purchase Bill No. Date and value shall be enclosed along with the return.
3. Statement showing detailed particulars of outdoor catering or supplies made outside place of business with name, address and RC No of the awardee together with payment details shall be enclosed along with return.
4. Statement showing particulars of goods purchased locally and interstate for use in manufacture of cooked food shall be enclosed along with annual return.
5. Statement showing particulars of machinery, equipments, appliances and utensils purchased interstate using 'C' form shall be filed along with annual return.
6. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted on the return filed.

### D. FOR BAR-ATTACHED HOTEL OF STATUS BELOW 3 STAR ON COOKED FOOD & BEVERAGES

1. Statement showing particulars of goods purchased locally from registered dealers for use in manufacture of own cooked food and beverages with name, address and TIN of the supplier, commodity, quantity, value etc shall be enclosed along with return filed.



2. Statement of local purchases from persons other than registered dealers showing address, commodity, quantity, Purchase Bill No. Date and value shall be enclosed along with the return.
3. Statement of local purchases of Indian Made Foreign Liquor effected shall be enclosed.
4. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted in the return filed.

**ACKNOWLEDGEMENT**

Received Return in Form No. 10 D filed by M/S .....for the period.....

Date :



Signature of receiving officer” ;

(56). for Form No. 10H the following form shall be substituted, namely:-

**THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM No. 10 H**

**Notice**

[ for cheques dishonoured ]

{ **See Rule 28** }

<b>VAT OFFICE</b>
<b>ADDRESS</b>

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
------	--	--	--	--	--	--	--	--

\*TIN= Tax Payer's Identification Number

<b>HELP LINE</b>	contact persons/Ph. Nos.
------------------	--------------------------

**NOTICE**

Gentlemen,

Please take notice that the cheque bearing particulars mentioned hereunder and tendered by you towards payment of tax\*/interest/penalty\*/compounding fee\*/renewal fee\*/(others)\*.....for .....(period).

has been dishonoured for the reasons stated.

1. Cheque particulars

No.	Date	Amount
-----	------	--------

2. Drawee Bank

Name	Branch
------	--------

3. Reason for dishonor of cheque

Insufficient funds	Unauthenticated	Invalid with wrong date/ no signature	Others (specify)
--------------------	-----------------	--	------------------

You are hereby directed to make payment in relation to the cheque dishonoured together with interest under section 31(5) within 10 days of the receipt of this notice and adduce proof thereof.

You are also informed that you are not permitted to make payment by cheque for six months from ..... (date) or for a period upto .....(date) during which period you make payments other wise than by way of cheque and furnish proof for payment thereof.

SEAL
------

Signature and designation  
of the Commercial Tax Authority

\* Delete as appropriate. ” ;

(57). after Form No. 10H, the following Forms shall be inserted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005  
*FORM No. 10 J*  
[See Rule 34 (3)]

**ACKNOWLEDGEMENT OF THE RETURN  
SENT THROUGH ELECTRONIC MEANS**

Date:

TIN\*

To  
Name and address of the dealer

VAT OFFICE  
ADDRESS

Gentlemen,

The undersigned hereby acknowledges the receipt of the return in Form no.....furnished by you for the period.....(specify month/quarter/year) through the following electronic means.

**(mention whether fax/e-mail/CD/floppy disc etc.)**

The following defects have been noticed.

- The document is not authenticated by secure digital signature.
- The document is only a read-only copy.
- The document is not accessible.
- Proof for payment of tax dues not adduced.
- Documents relating to exemption/concessional rate/input tax credit/refund adjustment/special rebate etc not furnished.
- Others (specify)

You are therefore advised to rectify the defects pointed out forthwith in default whereof the return aforementioned is liable to be rejected.

SEAL

Signature and designation of the  
Assessing Authority

**KERALA VALUE ADDED TAX RULES, 2005**

**Form No.10 K**

Acknowledgement for receipt of return  
(See Rule 34(3))

Office Address

To  
Date:  
TIN/ R.C No.

Name and Address of the dealer

The undersigned hereby acknowledges the receipt of the  
return in Form No. .. furnished by you for the period ..... (specify month/quarter)

Seal

Signature and designation of  
the assessing authority” ;

(58). for Form Nos.13 and 13A, the following forms shall be substituted, namely:-

**“THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM NO. 13**

**STATUTORY AUDIT REPORT**

[See Rule 60]

I/We have to report that statutory audit of .....(Name and address of the dealer, Registration Certificate No.. and TIN) was conducted by me /us/M/s ..... in pursuance of the provisions of the ..... Act and I / We annex hereto a copy of my /our/ audit report dated .....along with a copy each of the audited Trading/ Manufacturing and profit and loss account for the year ended on ..... and a copy of the audited balance sheet as at ..... along with the documents declared by the relevant Act to be a part of, or annexed to ,the profit and loss account and balance sheet .

I/We also certify that I/We have obtained and examined all the records and information in relation to the particulars furnished by the dealer in Form No.13A annexed hereto.

In my/ our opinion and to the best of my /our information the particulars given in Form No.13A annexed gives a true and complete statement of the transactions of the dealer”

Explanatory note is annexed on the points on which I/ We do not agree

Place:

**Chartered Accountant /**

Date :

**Cost Accountant**

Note:-

1. Delete whichever is not applicable
2. This report shall be signed by a chartered Accountant as defined under the Chartered Accountants Act, 1949 (Central Act 38 of 1949) or a Cost Accountant as defined under the Cost and works Accountants Act, 1959.(Central Act 23 of 1959).

# THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO.13A

## STATEMENTS OF PARTICULARS

[See Rule 60]

1.	Name of the Dealer	
2.	Registration No.( TIN and CST )	
3.	Principal place of business (full address with phone,fax,e-mail etc)	
4.	other places of business(full address with phone,fax,e-mail etc)	

**1. SUMMARY OF VAT FOR THE FINANCIAL YEAR:.....**

			OUTPUT TAX	INPUT TAX	REFUND	SPECIAL REBATE
(a)	MANUFACTURING DIVISION	Part B				
(b)	TRADING DIVISION	Part C				
(c)	WORKS CONTRACT DIVISION	Part D				
(d)	CAPITAL GOODS	Part E	NIL			
(e)	OTHERS	Part F				
(f)						
	TOTAL					

TOTAL OUT PUT TAX FOR THE YEAR	Rs.	
LESS: TOTAL INPUT TAX FOR THE YEAR	Rs.	
TOTAL SPECIAL REBATE FOR THE YEAR		
INPUT TAX CARRIED FORWARD		
NET TAXPAYABLE/REFUNDABLE	Rs.	
ADD:CENTRAL SALES TAX PAYABLE		
LESS : VAT DEDUCTED AT SOURCE (PART D)	Rs.	
OTHER TAX ADJUSTMENTS	Rs.	
BALANCE PAYABLE /Refundable	Rs.	

### PART A GENERAL

**2. Serial number used during the year for :**

(a) Sale invoices	From	To
(b) Debit notes	From	To
(c) Credit notes	From	To
(d) Stock transfer invoices	From	To
(e) Gate pass	From	To
(f) Materials receiving Report	From	To

3. List of statutory forms obtained from the Commercial tax office with serial numbers which were used during the year :
4. Books of accounts List :
5. Method of accounting employed :  
(Indicate whether there is any change from the immediately preceding year)
6. Method of valuation of opening and closing stock. :  
(State whether there is any change from the immediately preceding year)
7. Years for which CST assessments are pending :
8. Years for which appeals/revisions are pending along with address of the authority and date of filing the appeal :
9. Details of works contract awarded, if any, during the year.

(a) Nature of work with work order No. & date	
(b) Name and address of the contractor:	
(c) Details of goods supplied by the awarder to the contractor.	
(d) Contract amount paid	
(e) Details of clearance certificate produced by the contractor.	
(i) Number and date	
(ii) Amount for which clearance was obtained	
(iii) Assessing Authority who issued the clearance certificate	
(f) State particulars of compounded rate of tax,if any, applicable to the work	
(g)Tax deducted from payments to the contractor	
(h)Particulars of remittance to Government.	

## PART B

### **10. MANUFACTURING DIVISION**

Detailed manufacturing account with quantity and value of each item of stock, goods consumed, finished goods, by-products and shortages separately and give percentage of yield and shortage. (Suitable tabular form shall be adopted for the above manufacturing account to furnish complete details of quantity and value of each item of stock, goods consumed, finished goods, by-products, and shortages separately. – (ANNEXURE - A)

#### **RAW MATERIALS PURCHASED DURING THE YEAR FOR USE IN THE MANUFACTURE LESS RETURNS AND PRICE VARIATIONS (NET)**

		<b>VALUE</b>	<b>INPUT TAX</b>
(a)	From registered dealers in the state with Tax Invoice		
	(i) For sale of finished goods inside the state of Kerala with input tax credit u/s 11 or special rebate u/s 12		
	(ii) For interstate sale of finished goods and input tax eligible for set-off under Sec. 11(6)or refund u/s 13 (2))		
	(iii) For export of finished goods and input tax eligible for refund u/s 13(2)		
	(iv) For interstate stock transfer and input tax paid excess of 4 % eligible for refund u/s 13(2)		
(b)	From regd dealers in the state not liable to tax		<b>NIL</b>

(c)	From persons other than registered dealers in the state and purchase tax eligible for rebate u/s 12		
(d)	From out side the state and Entry tax eligible for rebate u/s 12 or refund u/s 13		
(e)	From outside the country		<b>NIL</b>
(f)	From branches/head office out side the state by stock transfer		<b>NIL</b>
(g)	From other states as interstate purchase		
	<b>TOTAL</b>		
<b>INPUT TAX CREDIT ADMISSIBLE ON SALE OF FINISHED GOODS</b>			
<b>Rs.</b>			
<b>SPECIAL REBATE ADMISSIBLE</b>			<b>Rs.</b>
<b>VAT REFUND ADMISSIBLE</b>			<b>Rs.</b>
<b>TOTAL INPUT TAX/SPL REBATE/REFUND</b>			<b>Rs.</b>

**SUMMARY OF OUTPUT SALES TURNOVER AND TAX**

DESCRIPTION OF GOODS	Schedule And Entry No.	SALES TURNOVER	OUTPUT TAX ON MANUFACTURED GOODS
<b>TOTAL</b>			

**PART C**

**11. TRADING DIVISION**

(Separate trading account shall be furnished in separate paper for each class of goods classified by the dealer, as given in the schedules to the KVAT Act, 2003)

**ANNEXURE – B**

**TRADING ACCOUNT**

<b>1. Name of goods in trade</b>			
<b>2. The above goods are classified by the dealer as:</b>	<b>Schedule No:</b>	<b>Item No:</b>	<b>Rate of tax HSN Code:</b>
	<b>Quantity</b>	<b>Value Rs.</b>	<b>Tax as per Bill</b>
<b>(a) Opening stock</b>			



<b>(b) Receipt of goods</b>			
<b>Intra-state Purchase:</b>			
<b>Inter-state Purchase:</b>			<b>NA</b>
<b>In the course of import</b>			<b>NIL</b>
<b>(c) Transfers inward from other states</b>			
<b>From HO/Branches</b>			<b>NIL</b>
<b>Consignment stock transfer</b>			<b>NIL</b>
<b>(d) Manufactured goods</b>			<b>NA</b>
<b>(e) Other Receipts (give details):</b>			
<b>(f) Total (a) to (e)</b>			
<b>(g) Issue of goods</b>			
<b>Intra-state Sales:</b>			
<b>Inter-state Sales:</b>			
<b>In the course of export</b>			<b>NIL</b>
<b>(h) Transfers outside the states</b>			
<b>To HO/Branches</b>			<b>NIL</b>
<b>Consignment stock transfer</b>			<b>NIL</b>
<b>(i) Consumption for manufacture</b>			<b>NIL</b>
<b>(j) Other issues (give details):</b>			
<b>(k) Closing stock</b>			
<b>(l) Total (g) to (k)</b>			<b>NA</b>
Gross profit [(l) – (f)]			<b>NA</b>
Percentage of gross profit to sales			<b>NA</b>

**GOODS PURCHASED DURING THE YEAR FOR TRADING  
LESS RETURNS AND PRICE VARIATIONS (NET)**

		<b>VALUE</b>	<b>TAX</b>
(a)	From registered dealer in the state with Tax Invoice		
	(i) For resale in side the state of Kerala and input tax credit u/s 11		
	(ii) For interstate sale and input tax eligible for set-off U/s 11(6) or refund u/s 13(2)		
	(iii) For export of finished goods and input tax eligible for set-off or refund u/s 13(2)		
	(iv) For interstate stock transfer and input tax paid in excess of 4 % eligible for refund u/s 13(2)		
(b)	From regd dealers in the state not liable to tax		<b>NIL</b>
(c)	From unregistered dealers in the state and purchase tax eligible for Special rebate u/s 12)		
(d)	From out side the state and Entry tax eligible for special rebate u/s 12		
(e)	From outside the country		<b>NIL</b>
(f)	From branches/head office out side the state by stock transfer		<b>NIL</b>
(g)	From other states as interstate purchase		
	<b>TOTAL</b>		
	<b>VAT INPUT TAX CREDIT ADMISSIBLE ON RESALE</b>	<b>Rs.</b>	
	<b>SPECIAL REBATE ADMISSIBLE</b>	<b>Rs.</b>	
	<b>VAT REFUND ADMISSIBLE</b>	<b>Rs.</b>	
	<b>TOTAL INPUT TAX/SPL REBATE/REFUND</b>	<b>Rs.</b>	

**SUMMARY OF OUTPUT SALES TURNOVER AS PER ANNEXURE -B**

<b>DESCRIPTION OF GOODS</b>	<b>Schedule and Entry No</b>	<b>SALES TURNOVER</b>	<b>OUTPUT TAX ON TRADED GOODS</b>
	<b>TOTAL</b>		

## PART D

### 12. WORKS CONTRACT DIVISION

#### WORKS CONTRACT EXECUTED

	Total contract amount of each works contract (WORK ORDER NUMBER AND DATE )	
	Periods of contract:	
<b>A</b>	<b>DETAILS OF WORKS CONTRACT EXECUTED DURING THE YEAR</b>	
	Contract amount for the year	
	less:	
	(a) Contract amount in respect of which compounding was opted :	
	(b) Contract amount for which tax paid by sub-contractor during the year :	
	Less goods returned to the awarder :	
	(c) Deductions allowable from the contract amount for the year :	
	Taxable Turnover of works contract for the year which is not compounded	
	ADD: CONTRACT AMOUNT COMPOUNDED	
	WORKS CONTRACT OUTPUT TAX FOR THE YEAR VAT COMPOUNDED TAX  <b>TOTAL</b>	
<b>B.</b>	<b>GOODS PURCHASED DURING THE YEAR FOR EXECUTING WORKS CONTRACT</b>	
	<b>(LESS RETURNS AND PRICE VARIATIONS) (NET)</b>	
		<b>VALUE</b>
		<b>TAX</b>
(a)	From registered dealers in the state	
	(i) For executing works contract inside the state of Kerala eligible for input tax credit u/s 11	
	(ii) For interstate sale involved in the execution of works contract and input tax eligible for set-off or refund u/s 13 (2))	
	(iii) For executing inter country works contract and input tax eligible for refund u/s 13(2)	NIL

	(iv) For stock transfer out of state for executing works contract and input tax paid in excess of 4 % eligible for refund U /s 13(2)		NIL
(b)	From dealer in the state without TAX Invoice		NIL
(c)	From unregistered dealers in the State and purchase tax eligible for special rebate u/s 12		
(d)	From out side the state and Entry tax eligible for special rebate u/s12		
(e)	From outside the country.		
(f)	From branches/head office out side the state		
<b>INPUT TAX CREDIT ADMISSIBLE ON DEEMED RE-SALE</b>		<b>Rs.</b>	
<b>SPECIAL REBATE ADMISSIBLE</b>		<b>Rs.</b>	
<b>VAT REFUND ADMISSIBLE</b>		<b>Rs.</b>	
<b>TOTAL INPUT TAX/SPL REBATE/REFUND</b>		<b>Rs.</b>	
<b>TAX DEDUCTED AT SOURCE BY THE AWARDER</b>		<b>RS.</b>	

<b>Details of clearance certificate obtained from the assessing authority in order to exempt from tax deduction at source</b>				
		<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
(i)	Number and date			
(ii)	Name and address of the awarder			
(iii)	Work order No & Date			
(iv)	Contract amount covered by the certificate			

## *PART E*

### **13. INPUT TAX CREDIT ON CAPITAL GOODS**

- ❖ Description of capital goods at hand as on 1-4-... :
- ❖ Value of capital goods at hand as on 1-4-.... :
- ❖ Description of capital goods purchased locally or brought from outside the State during current year:
- ❖ Value of capital goods purchased locally or brought from outside the State during current year:
- ❖ Amount of input tax paid during current year:
- ❖ Amount of entry tax paid during current year:
- ❖ Amount of purchase tax paid during current year:
- ❖ Amount of input tax credit/entry tax/purchase tax brought forward for set off during current year:

- ❖ State briefly the type of transactions in relation to the said capital goods which are ineligible for set off or refund:

--

### Input tax credit on Capital Goods

Input tax credit on capital goods as on 01.04.....  Rs.	Input tax credit on capital goods admitted during the year		Total input tax credit on Capital goods Rs.	Input tax credit Eligible for set-off during the year Rs.	Total availed of during the year Rs.	Balance at credit carried forward (4-6) Rs.
	Date of Certificate in Form No. 25B	Input tax credit admitted Rs.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>TOTAL</b>						

### PART F

#### 14. SALES OF SCRAP/WASTE AND OTHER ITEMS

NAME OF GOODS	Schedule And Entry No.	SALES TURNOVER	OUTPUT TAX
<b>TOTAL</b>			
<b>VAT OUT PUT Rs.</b>			

PART G

**15.OTHER TURNOVER**  
**IN THE CASE OF TRANSFER OF RIGHT TO USE GOODS**

Sl. no	Description of goods leased out	Turnover	VAT collected/due

- 16.The total amount of OUT PUT TAX collected during the year  
 (Monthly collection particulars annexed)
- 17.The total amount of INPUT TAX paid during the year  
 (Monthly payment particulars annexed) :
- 18.The total amount of VAT paid during the year  
 (Monthly payment particulars annexed) :
- 19.The total amount of CST collected during the year  
 (Monthly collection particulars annexed) :
- 20.The total amount of CST paid during the year  
 (Monthly payment particulars annexed)
- 21.Particulars of amount collected as deposit towards  
 tax or as tax paid to suppliers or in lieu of sales tax
- 22.Particulars of Credit Notes issued,value and input tax  
 credit thereon
- 23.Particulars of Debit Notes issued,value and reverse tax  
 conceded thereon
- 24.Whether there is any excess or illegal tax collection,  
 if so whether this tax has been remitted to government  
 (Give details) :
- 25.Whether the purchases are supported by bills/ invoices  
 if not, give details. :
26. Whether the sales are supported by invoices, as required  
 under Rules. If not, give details :
- 27.Details of inspection conducted at the place of  
 business of the dealer during the year :
- 28.Details of offence compounded during the year. :
- 29.Details of penalty imposed
- 30.Details of prosecution, if any, pending :
- 31.Details of security deposit or penalty paid in connection  
 with transit of goods during the year :
- 32.Details of fees paid during the year for registration  
 under VAT Law and for its renewal :
- 33.Particulars of VAT Audit conducted u/s 23 :
- 34.Details of tax or interest short-paid as detected during  
 the audit by Chartered Accountant :

## DECLARATION

I.....Managing Partner/Proprietor/Managing Director/Manager of M/s..... (Name and Address).....do hereby declare that the particulars given above are true and correct to the best of my knowledge, information and belief.

Place: \_\_\_\_\_ Signature  
Date: \_\_\_\_\_ Name:  
Status:

**Note- 1. The above statement shall be signed by the person authorised to sign the return under the Value Added Tax Rules.**

2. The goods may be classified in the above statement as per the description in the schedule to the Value Added Tax Act of the respective state.
3. The above particulars shall be prepared by the dealer and submitted along with Form No13.

## AUDITOR'S REPORT

Audit report in Form No 13 of the Kerala of Value Added Tax Rules, 2005 is annexed.

Place :  
Date :

CHARTERED ACCOUNTANT/  
COST ACCOUNTANT” ;

(59). for Form No.14, the following form shall be substituted, namely:-

**“THE KERALA VAT RULES, 2005**

FORM NO. 14

**MANUFACTURING ACCOUNT FOR THE MONTH OF .....**

**[See Rule 58(12)]**

	Qty	Value		Qty	Value
Opening Stock			Production		
Raw Materials			Finished Goods		
Work in Progress			Byproducts		
Purchase			Wastage/Shortage		
Raw Materials			Closing Stock		
			Raw Materials		
			Work in Progress		

$$\text{Yield} = \frac{\text{Production}}{\text{Consumption}} \%$$



(60). for Form No.15, the following form shall be substitute, namely:

“ THE KERALA VALUE ADDED TAX RULES, 2005  
FORM No. 15

**FORM OF DELIVERY NOTE**

/See Rule 22(3) and 58(16))

**(To be maintained in triplicate marked original, duplicate, triplicate and serially machine numbered)**

1. Book No./Serial No.

2. Office of Issue

SEAL
------

<b>VAT OFFICE ADDRESS</b>
-------------------------------

3. Date of issue by consignor

d	d	m	m	y	y	y	y

4. Time of commencement of journey

5. Name and address of the consignor

TIN*											
CST RC NO											

6. Name and address of the consignee

TIN*											
CST RC NO											

7 Place from which goods are consigned	Place to which goods are consigned
--	------------------------------------

8. If the consignor is transporting goods:

- |   |   |
|---|---|
| <p>(a) In pursuance of sale for purpose of delivery to the buyer; or</p> <p>(b) After purchasing them from registered dealers;</p> <p>(c) After purchasing them from unregistered dealers or agriculturists</p> <p>(d) From one of the shops or godown to an agent for sale</p> | <p>(e) From shop to godown to another shop or godown for purpose of storage or sale or;</p> <p>(f) To his principal having purchased them on his behalf; or</p> <p>(g) To his agent for sale on consignment basis</p> <p>(h) Other purposes (Specify)</p> |
|---|---|

(Mark “ 0 ” whichever is applicable)

9. The Name and address and TIN, if any, of the Dealer/Person from whom goods were purchased/procured

--

10. Description, quantity and value of goods.

Sl.No.	Commodity	Invoice No./Date	Quantity	Value of Goods

11. Name and address of the owner of the goods vehicle or vessel by which the goods are consigned

Name
Address

Vehicle/Vessel Number
-----------------------

I/We certify that to the best of my / our knowledge the particulars furnished herein are true, correct, complete and that nothing has been concealed therein.

<b>Name, address , signature and Driving license of the driver of the vehicle</b>
---

<b>Name and dated signature of the Consignor or his authorised signatory</b>
--

<b>Free text box for instructions:</b>
--

Seal of dealer
----------------

**Note:-** 1. Original to be furnished to the Assessing Authority concerned. Duplicate to be retained by the purchasing dealer or the person to whom goods were delivered for transporting. triplicate to be retained by the consigning dealer.

2. The entries in the duplicate and triplicate shall be carbon copies of the entries in the original. In the case of delivery notes issued in respect of goods intended to be transferred to a place outside the State of Kerala, entries should be made in English. In any other case of transport such entries may be made either in English or in the language of the State namely, Malayalam, Tamil or Kannada, as the case may be.

3. Where the particulars of goods transported cannot be fully included under column 10 the dealer shall use separate sheet which shall be the delivery chalan referred to in Rule 58 (18)(A).

4. Any corrections or alterations made in the form should be duly attested by the person signing the form” ;

**(61)in Form No. 17,-**

(a)for the words and brackets “following documents (herein describe the documents in sufficient details proper identification with reasonable certainty) “are required” the words “documents/book of accounts mentioned below are required” shall be substituted;

(b)after the paragraph ending with the words and brackets “O clock at (place)....” the following shall be inserted, namely:-

“List of documents/books of accounts and the period to which they relate.

1.....

2.....

3.....”;

(62) in Form No. 19 for the words, figures and brackets “AUTHORISATION UNDER SECTION 44 (7)” ,the words “AUTHORISATION” shall be substituted.

(63). for Form No.20, the following form shall be substituted, namely:-

**“ THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM NO. 20**

**Declaration**

**[To be filed before the Awarder by Contractor]**

**(See Rule 42(1) )**

		DATE	D	D		M	M		Y	Y
		TIN*								
<b>TO</b>	<b>Status</b>	VAT	COMP TAX		VAT-CUM-COMP TAX					
M/s .....					[‘0 ’ as appropriate]					

**(Address of the Awarder)**

**Gentlemen,**

I/We request you to kindly effect deduction of tax at source (TDS) in respect of the Works Contract executed/being executed by me/us as per particulars furnished hereunder:

1. Work order No. & date	
2. Work site address	
3. Gross value of contract	
4. Payment relating to this declaration	
5. Progressive payment already received including this declaration	
6. Total assessable value of works contract relating to this declaration	
7. Taxable value of works contract relating to this declaration	
8. VAT due @ 4%	Rs.
9. VAT due @ 12.5%	Rs.
10. Total VAT due and deductible as TDS	Rs

11. Total compounded tax @ 2% deductible  
on total assessable value

Rs

12. Total compounded tax @ 4% deductible  
on total assessable value

Rs

### DECLARATION

I/We .....S/o.....on behalf of M/s.....  
.....hereby affirm and declare that the particulars furnished herein are true,  
correct and complete to the best of my knowledge and belief and that nothing is concealed there  
in.I/We do hereby under take to obtain and provide to you the Quarterly Certificate in Form No.20 A  
and Certificate in Form No.20B in relation to final Payment promptly.



Name, Signature and status of authorized  
Signature” ;

(64). for Form No.20B, the following form shall be substituted, namely: \_

**“THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM NO. 20B**

**LIABILITY CERTIFICATE**

**(See Rule 42)**

[TO BE ISSUED BY THE ASSESSING AUTHORITY TO THE AWARDER/WORKS CONTRACTOR BEFORE FINAL PAYMENT]

NO. ....

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
------	--	--	--	--	--	--	--	--

**HELP LINE** contact persons/Ph. Nos.

M/s.....

**(Awarder/Contractor)**

**TO**

VAT OFFICE  ADDRESS
---------------------------

<b>CERTIFICATE</b>
--------------------

This is to certify that \*VAT amounting to Rs.....  
 \*no further amount is due from M/S.....(Mention full address of the contractor) who is an assessee borne on the files of this office holding TIN as indicated at the top in respect of the works contract/s awarded by M/S.....(Mention full address of the Awarder) as specified hereunder. The Awarder shall effect final payments to the said Contractor duly considering the liability to Tax borne by this certificate.

1.	Work order and date				
2.	Place of work				
3.	Nature of Works Contract	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; border: 1px solid black; padding: 2px;">Transfer in the form goods</td> <td style="width: 50%; border: 1px solid black; padding: 2px;">Transfer not in the form of goods</td> </tr> </table>	Transfer in the form goods	Transfer not in the form of goods	
Transfer in the form goods	Transfer not in the form of goods				
4.	Goods involved in the work				
5.	Gross amount of contract				
6.	Taxable Turnover				
7.	VAT due	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; border: 1px solid black; padding: 2px;">4% Rs.</td> <td style="width: 33%; border: 1px solid black; padding: 2px;">12.5% Rs.</td> <td style="width: 34%; border: 1px solid black; padding: 2px;">Total</td> </tr> </table>	4% Rs.	12.5% Rs.	Total
4% Rs.	12.5% Rs.	Total			

*Signature of Assessing Authority*  
*Signature of Jurisdictional Tax Officer”;*

(65). for Form No.20D, the following form shall be substituted, namely:

**“THE KERALA VALUE ADDED TAX RULES, 2005  
FORM NO. 20D  
APPLICATION**

**[FOR CERTIFICATE FOR PAYMENT OF CONTRACT AMOUNT WITHOUT TDS]**

**[See Rule 42(6)]**

**TO**

**The Assessing Authority**

<b>DATE</b>	<b>D</b>	<b>D</b>		<b>M</b>	<b>M</b>		<b>Y</b>	<b>Y</b>
-------------	----------	----------	--	----------	----------	--	----------	----------

<b>VAT OFFICE</b>
<b>ADDRESS</b>

<b>TIN</b>								
<b>CST RC NO</b>								

**.Sir,**

I/We .....( full address of the contractor )

Registered dealers on the rolls of your office do hereby apply for certificate under Rule 42(6) of the KVAT Rules,2005 for receipt of contract amount without deducting tax at source in respect of works contract/s mentioned hereunder.

Sl. No.	Name and address of awarder with TIN, if any	Work order No. and Date	Nature of contract	Gross amount of contract	Particulars and amount of sub-contracts	Place of work and period
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>TOTAL</b>						

**DECLARATION**

**Certified that I/ We have filed monthly returns for the period up to ..... and that I/We have regularly paid tax upto the said return period without fail and do hereby undertake to file returns and pay tax regularly in future also.**

I/We..... hereby solemnly declare that to the best of my/our knowledge and belief , the particulars furnished in this application are true,correct and complete.

<b><u>SEAL</u></b>
--------------------

**Signature,Name & Status of the Signatory( Contractor)”;**

(66). for Form 20E, the following form shall be substituted, namely: \_

**“ THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM NO. 20 E**

**CERTIFICATE**

[BY ASSESSING AUTHORITY FOR PAYMENT WITHOUT TDS]

{See Rule 42(5) & (5A)}

**HELP LINE** contact persons/Ph. Nos.

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

**VAT OFFICE**  
**ADDRESS**

TIN*								
CST RC NO*								

**TO**

M/S (mention address of awarder)

**CERTIFICATE**

This is to certify that Sri. M/S....., the Works Contractor, is an assessee on the rolls of this office holding TIN as indicated at the top and is/ are entitled to receipt of contract amount without deduction of tax at source ( TDS ) in respect of the under mentioned contracts for a period of six months from today as per Rule 42(5). However, the Awardee shall make final payment/s in respect of the work/s only on production of the Liability Certificate in Form No.20 B issued by this office.

This certificate is liable to be cancelled subject to the provisions of Rule 42(5A).

1.WORK ORDER NO; & DATE

2.GROSS AMOUNT OF CONTRACT

Rs.....

3.AMOUNT OF PAYMENT SOUGHT

Rs.....

**SEAL**

**Signature of Assessing Authority”;**

(67). for Form No.20F, the following forms shall be substituted, namely:

**“THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM NO. 20 F**

**CERTIFICATE**

**[TO BE ISSUED BY AWARDER TO CONTRACTOR]**

**{ See Rule 42(4)}**

**THIS IS TO CERTIFY THAT I/WE .....(Name and address of the awarder with TIN) HAVE AWARDED WORK TO M/S .....(Name and address of the contractor with TIN) AND EFFECTED PAYMENTS AS PER PARTICULARS FURNISHED BELOW;**

1.WORK ORDER NO. & DATE

--

2.PLACE & NAME OF WORK

--

3.GROSS AMOUNT OF CONTRACT

--

4.PARTIAL/FULL AMOUNT PAID/PAYABLE

--

5.VALUED ADDED TAX /COMPOUNDED

TAX APPLICABLE

VAT RS....	CT RS.....
------------	------------

6.TAX PAID & PARTICULARS OF PAYMENT

--

7.BALANCE TAX PAYABLE

--

8.REASONS FOR NON-PAYMENT,IF ANY

--

**SEAL**

**SIGNATURE NAME & STATUS OF THE  
AUTHORISED SIGNATORY**



THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 20 G  
CERTIFICATE

[TO BE ISSUED BY CONTRACTOR TO THE AWARDER ]

{ See Rule 42(4) }

**THIS IS TO CERTIFY THAT I/WE .....(Name and address of the contractor with TIN) HAVE EXECUTED WORK AWARDED TO ME/ US BY M/S.....(Name and address of the awarder with TIN) AND RECEIVED PAYMENTS AS PER PARTICULARS FURNISHED BELOW;**

1. Work order no. & date

2. Nature of Contract(s)

3. Place & name of work

4. Gross amount of contract

5. Partial/full amount received/receivable

6. Valued Added Tax /compounded  
tax applicable

<u>VAT RS....</u>	<u>CT RS.....</u>
-------------------	-------------------

7. Tax paid & particulars of payment

8. Balance tax payable

9. Reasons for non-payment, if any

SEAL

SIGNATURE NAME & STATUS OF THE  
AUTHORISED SIGNATORY

**THE KERALA VALUE ADDED TAX RULES, 2005**

FORM NO. 20 H

CERTIFICATE

[TO BE ISSUED BY SUB-CONTRACTOR TO THE PRINCIPAL CONTRACTOR (AWARDER) ]

{ See Rule 11(4) }

This is to certify that I/We .....(Name and address of the sub-contractor with registration number) am/are a registered dealer liable to tax under sub-section (1)/sub-section (1A) of section 6. I will be paying tax in respect of the contract, particulars of which are furnished below under sub-section (1) /sub-section (1A) of section 6 or under section 8 of the Act.

1. Name and Address of Awarder  
(Principal Contractor)

2 Work order No. & date

3. Nature of the sub-Contract(s)

4. Description of the principal contract.  
in relation to which the sub-contract  
is awarded

5. Gross amount of contract

**SEAL**

SIGNATURE, NAME & STATUS OF THE  
AUTHORISED SIGNATORY ” ;

(68) In Form No. 21, the words and figures “Order for refund of tax under section 13/14/89 of the Kerala Value Added Tax Act, 2003” shall be deleted. ;

(69). for Form No.21B, the following form shall be substitute, namely:

**THE KERALA VALUE ADDED TAX RULES, 2005**

FORM No. 21 B

**APPLICATION**

**[ for claim of refund of input tax in the case of interstate sales/interstate stock transfer under section 13]**

**[See Rule 46(2)]**

DATE	<i>D</i>	<i>D</i>		<i>M</i>	<i>M</i>		<i>Y</i>	<i>Y</i>
------	----------	----------	--	----------	----------	--	----------	----------

TIN*								
CST RC NO*								

**To**

**The Assessing Authority**

<b>VAT OFFICE</b>
<b>ADDRESS</b>

I/We .....(Complete Address) do hereby apply for refund of Rs. .... (In words) .....under section 13 of the Kerala value Added Tax Act, 2003 in respect of the input tax paid on the local purchase of goods sold interstate/ consumed in the manufacture of goods sold interstate/used as containers or packing materials in relation to such goods (Delete as appropriate) during .....(period) as per particulars furnished below.

Name, Address & TIN of supplier-dealer	Description of goods purchased other than IV scheduled goods	Description of Capital Goods purchased	Tax Invoice No. & Date with qty. in relation to Col.2	Purchase value of goods sold Interstate/consumed in manufacture of taxable goods sold interstate/used as Container or packing material of taxable goods sold interstate	Purchase value of goods stock transferred /consumed in manufacture of goods stock transferred/used as Container or packing material of such goods	Input tax paid in relation to purchases specified in Column 5	Input tax Paid in relation to purchases specified in Column 6	Amount paid in excess of 4% as input tax on purchase value of goods in relation to stock transfer as per Col 6	Input tax on capital goods admissible as per certificate in Form No. 25B in relation to interstate sales/stock transfer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total</b>									

Description of goods involved in Interstate sale	Description of goods involved in Interstate stock transfer	Sale Bill /Transfer Bill No. & Date	QTY	Sale Value /Stock Transfer Value	CS T collected Rs.	CS T Paid Rs.	Details of payment	Refund claimed on interstate sales limited to tax on purchase value as per column 7	Refund claimed on interstate stock transfer limited to tax on purchase value as per column 9
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
TOTAL									

DECLARATION

I/We ..... (Full address) do hereby certify that :-

1. Input tax credit had not been claimed for the above amount of refund on such purchases for any prior return period.
2. Refund adjustment had not been availed of in respect of the above amount of refund towards any dues on any prior occasion.
3. Input tax in relation to the goods for which refund is claimed has not been claimed deduction on account of sales return.

Enclosure: 1. Transport documents evidencing interstate movement of goods sold/transferred.

2. Statement of interstate sales/stock transfer vide Rule 46(2)(I)
3. Declaration in Form No.44 obtained from the consignee.

**SEAL**

Signature & Status of Signatory

FOR OFFICE USE

”

(70). for Form No. 21C, the following forms shall be substituted, namely:-

**“THE KERALA VALUE ADDED TAX RULES, 2005**

FORM No. 21 C

**APPLICATION**

**[ for claim of refund of input tax in the case of export under section 13]  
[See Rule 47(1)]**

<b>DATE</b>	<b>D</b>	<b>D</b>		<b>M</b>	<b>M</b>		<b>Y</b>	<b>Y</b>
-------------	----------	----------	--	----------	----------	--	----------	----------

<b>TIN</b>								
<b>CST RC NO</b>								

**To**  
**The Assessing Authority**

<b>VAT OFFICE</b>
<b>ADDRESS</b>

I/We .....(Complete Address) do hereby apply for refund of Rs. .... (In words) ..... u/s 13 of the Kerala value Added Tax Act, 2003 in respect of the input tax paid on the local purchase of goods exported/ used or consumed in the manufacture processing or storage of goods exported/used as containers or packing materials in relation to such goods exported OR as capital goods in relation to the goods exported (Delete as appropriate) during .....(period) as per particulars furnished below.

Name, Address & TIN of the supplier-dealer	Description of goods purchased for export other than IV scheduled goods	Description of capital Goods purchased	Tax Invoice No, Date with Quantity, in relation to Col. (2)	Purchase value of goods exported/consumed in manufacture of goods exported/used as container or packing material (Rs)	Input tax eligible for credit/refund for the period vide certificate in form No. 25B	Input tax paid in relation to export as per Column (5) (Rs)	Input tax Paid on Capital goods in relation to goods exported. (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>TOTAL</b>							

Description of goods involved in export	Export Invoice No & Date	Exporter's copy/ Export promotion copy of the shipping bill Air consignment Note etc No and date	Export Value in Indian Currency	Refund claimed on export sales limited to tax on purchase value as per column(7)	Amount of input tax credit admissible on capital goods vide Certificate in Form No 25B	Refund of input tax on Capital goods already availed of out of 36 instalments	Amount of each instalment	Refund claimed on Capital goods specifying Instalment number
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
TOTAL								

DECLARATION

I/We ..... (Full address) do hereby certify that :-

4. Set-off under Input tax credit had not been claimed for the above amount of refund on such purchases for any prior return period.
5. Refund adjustment had not been availed of in respect of the above amount of refund towards any dues on any prior occasion.
6. The goods for which refund have been claimed have not suffered sales return.

Enclosure: 1. Copy of the Exporter's copy or Export Promotion copy of the Shipping Bill

4. Certificate from the Bank to prove receipt of export sale proceeds
5. Declaration in Form No.21 J obtained from the supplier-dealer who collected tax in respect of which above refund is claimed
6. C/D /H Form declarations, if any, obtained.
7. Copy of Certificate in Form No.25B relating to capital goods

**SEAL**

Signature & Status of Signatory

FOR OFFICE USE

**THE KERALA VALUE ADDED TAX RULES, 2005**  
**FORM No. 21 CC**  
**APPLICATION**  
**( For claiming refund of input tax remaining unadjusted at the end of the year )**  
*(See Rule 47 A)*

DATE	D	D		M	M		Y	Y
TIN								
CST RC NO								

**TO**  
**The Assessing Authority,**

<b>VAT OFFICE</b>
<b>ADDRESS</b>

**I/We.....(give full address ) hereby apply for refund of**  
 Rs.....(in words.....) being the amount of excess input tax  
 remaining unadjusted as on 31<sup>st</sup> March,.....(specify year) with reference to the  
 Annual Return in Form No.10 filed for the year ended 31<sup>st</sup> March,.....(specify year)

**DECLARATION**

**Certified that the particulars furnished herein are true and correct in all respects ,that no refund had been claimed previously in respect of the same claim,that no refund adjustment had been availed of previously in respect of the same claim, that goods forming subject matter of refund claim have not suffered sales return and that no dues are outstanding against us under this Act,Kerala General Sales Tax Act ,Central Sales Tax Act or Kerala Tax on Entry of Goods into Local Areas Act.**

<b>SEAL</b>
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**Name and status of the signatory” ;**

**(71). Form No.21G shall be omitted. ;**

(72). for Form No. 21J,- the following form shall be substituted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

**FORM No. 21 J**

Declaration of a dealer effecting sale to a dealer claiming refund u/s 13.

[See Rules 46(2) & 47 (1)]

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

**HELP LINE** contact persons/Ph. Nos.

TIN*								

To

The Assessing Authority

**VAT OFFICE**  
**ADDRESS**

**DECLARATION**

Upon request from M/s..... ( Name and address of the buyer with TIN) I/we hereby certify the particulars of output tax in relation to the sales effected to m/s..... (Name and address of the buyer with TIN) during the period from.....to.....as follows.

1.Particulars of goods sold and tax Invoice

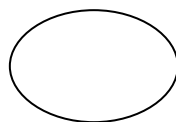
No.& of invoice	Date tax	Description of goods	Quantity	Value	VAT	Total
(1)		(2)	(3)	(4)	(5)	(6)

2 .Particulars of out put tax remitted/fully set off/deferred :

(in case of remittance of tax, particulars of cheque/DD/chalan No. with date should be furnished)

**VERIFICATION**

I/We declare that the particulars furnished herein are true to the best of my/our knowledge, information and belief and that no declaration has been issued earlier in respect of the above sales.



Signature of Authorised signatory with status  
Seal

**CONFIRMATION**

Certified that the invoices declared herein above have been included in the statement furnished by the dealer effecting sale for the month of.....

Signature of jurisdictional Vat  
Authority” ;



(73). for Form 25A, the following form shall be substituted, namely:

**“ THE KERALA VALUE ADDED TAX RULES, 2005**  
**FORM No. 25A**  
**APPLICATION FOR INPUT TAX CREDIT ON OPENING STOCK HELD**  
**( See RULE 12(2) )**

**HELP LINE** contact persons/Ph. Nos.

Date:

TIN*	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

01. Name & Address of the dealer

02	List of Goods in Stock as on 1st April 2005* date of change over to vat on which a claim of input tax credit is made									
<b>GOODS TAXABLE AT SALE OR FIRST PURCHASE POINT UNDER THE KGST ACT, 1963/</b>										
Sl. No	Name of the supplier with KGST No*/ TIN*	Description of goods	Quantity in hand	Invoice No. and date	Value of the goods held in stock as on 31/03/2005*/the date of change over to VAT *	Rate of KGST Including AST	Amount of tax reflected in the Invoice/Bill	Amount of Input Tax applying formula under rule 12(3) for goods other than declared goods (FSP / FPP) *	Amount of Input Tax applying formula under rule 12(3) for declared goods	Input Tax Credit admissible on Sale point good (8+9+10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>TOTAL</b>										

<b>03</b> List of Goods in Stock as on 1st April 2005 on which a claim of input tax credit is made <b>GOODS TAXABLE AT PURCHASE POINT UNDER THE KGST ACT,1963</b> (not applicable to a presumptive tax dealer changing over to VAT)									
<b>Sl. No.</b>	<b>Name of the supplier with KGST No. Invoice No. and date.</b>	<b>Description of goods</b>	<b>Quantity in hand</b>	<b>Purchase value of first purchase point goods at average cost during March 2005</b>	Input Tax credit admissible on such FPP goods	FPP tax actually paid on actual purchase value (applicable to first purchaser only)	Closing stock value of last purchase point goods as on 31/03/2005	Tax paid on such closing stock of LPP goods	Input Tax credit admissible on purchase point goods (7+9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>04</b> Stock taken by (Status of person concerned)									
<b>05</b> <b>**Name &amp; Address of the Chartered Accountant or Cost Accountant who certified stock statement as on 31/03/2005/ * date of change over to VAT</b>									

**Note: Use additional sheets if space is insufficient.**

#### Declaration

I / we..... here by declare that the particulars furnished herein are true to the best of my/our knowledge, belief and information and that no material facts have either been concealed or misrepresented

(SEAL)

Name, Signature and status of the person signing

**Complete in Duplicate**

FOR OFFICE USE
VAT OFFICER

Fill up only columns which are relevant to the dealer submitting the form

\* Here note the input tax relating to goods taxable at the point of first sale/ first purchase where the dealer claiming input tax credit had purchased the goods from a second or subsequent seller or from the first or subsequent purchaser, as the case may be.

\*\* Applicable only in the case of dealers who were covered by Sec. 27A of the KGST Act 1963 during 2004-05.

\* Strike out whichever is not applicable

In the case of a presumptive tax dealer filing the form in respect of opening stock held on the date of change over to VAT, sub-columns 7,9, and 10 of column 02 shall not applicable.

<b>TOTAL</b>
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(74). for form No.25B, the following form shall be substituted, namely

**“THE KERALA VALUE ADDED TAX RULES, 2005**  
**FORM No. 25B**  
**CERTIFICATE**  
**(FOR GRANTING INPUT TAX CREDIT ON CAPITAL GOODS)**  
**(See Rule 13(2) )**

Date: 

--	--	--	--	--	--	--	--

TIN\* 

--	--	--	--	--	--	--	--

**TO**

<b>Name &amp; Address of the applicant-assessee</b>
---

Pursuant to your claim for input tax credit on capital goods furnished in Form No. 25 dated ..... I am to advise you that you are entitled to claim a credit /refund of Rs. .... which can be adjusted /refunded over a period of three years commencing from .....(date) in accordance with Section 11(2) or Section 13, as the case may be, of the KVAT Act, 2003 subject to the following conditions:

- (a) The deduction/refund shall be allowed in 36 equal monthly instalments of Rs.....(Specify amount of monthly instalment)over a period of three years from the date specified above.
- (b) No deduction /refund of input tax shall be allowed where the use of capital goods relates wholly to the manufacture of exempted goods and /or goods falling under the fourth schedule.
- (c) Where the capital goods are used from the commencement of commercial production, for manufacturing taxable and exempted or non taxable goods simultaneously, the monthly instalments fixed under clause (a) shall be apportioned between the taxable and exempted or non taxable goods manufactured, on the basis of the ratio of taxable and exempted turnover during the period in which the input tax credit is claimed. The portion of the input tax allocable to taxable goods shall be allowed and that allocable to exempted goods disallowed and deducted from the input tax credit eligibility of the dealer.
- (d) Where the capital goods used for the manufacture of exempted or non-taxable goods, is subsequently used for manufacture of taxable goods wholly or partly, the input tax credit allowable for the capital goods shall be calculated as follows:
  - (i) where the capital goods are used subsequently for manufacturing taxable goods only, the input tax credit for the months in which the capital goods are used for manufacturing exempted goods shall be disallowed and the input tax credit for the months during which the capital goods are used for the manufacture of taxable goods shall be allowed.
  - (ii) where the capital goods are used subsequently for manufacturing exempted or nontaxable goods and taxable goods simultaneously, the input tax credit for the period during which such capital goods are used for the manufacture of exempted or nontaxable goods shall be disallowed and the input tax credit for the months during which the capital goods are used for the manufacture of taxable goods and exempted or non taxable goods shall be determined in the manner prescribed under clause (c).

(e) where the capital goods are used partly for the manufacture of goods falling under the first schedule and/or the fourth schedule and partly for the manufacture of taxable goods, the input tax credit calculated under clause(a) above shall be apportioned among the goods falling under the first schedule, fourth schedule and other goods on the basis of the ratio of the turnover of goods coming under the first schedule and fourth schedule and that of other goods and the input tax credit allowed or as the case may be, disallowed in the manner specified in clause (c) above.

- (f) Where the capital goods are used in relation to any goods, other than goods included in the fourth schedule, which are sold in the course of export, refund of input tax shall be allowed even if the goods in relation to which the capital goods are used is exempt from tax.
- (g) Where refund of input tax is available under Rule 46 or Rule 47 in respect of capital goods in respect of which input tax credit is also available under section 11, the amount for which refund or input tax credit, as the case may, is to be allowed shall be arrived at in the manner specified in Rule 13 (4) (c) with suitable modification.
- (h) The deduction of input tax shall be claimed by the dealer in the monthly return. But refund shall be claimed only in accordance with the procedure laid down in Rule 46 or Rule 47, as case may be.



Signature of the assessing authority” ;

(75). after Form No.25C, the following forms shall be inserted, namely:

**“THE KERALA VALUE ADDED TAX RULES, 2005**  
**FORM NO. 25 D**

**DECLARATION TO BE FURNISHED BY PRINCIPAL WHEN INPUT TAX CREDIT IS CLAIMED BY AGENT**

(See rule 12B)

**Declaration**

I/We ..... (here enter name and address of the Principal with TIN), a dealer registered under the KVAT Act, 2003 at .....(VAT office address) do hereby authorize my/our agent M/s.....(here enter name and address of the agent with TIN)for availing of input tax credit/special rebate/ refund in respect of taxable goods sold on our behalf and also hereby assign the liability for any reverse tax under section 11 (7) to the said agent in the event of irregular availing of input tax credit in respect of transactions at the hands of the said agent.

I/We here by declare that I/We have effected bcal purchases of the goods details of which are given below within the state for which input tax credit/ special rebate /refund is admissible under section 11/ section 12/section 13 of the Act and that taxable goods ..... (description of goods with schedule no/entry/section/) in relation thereto have been entrusted for sale to M/s.....as our agent .

Name and address of the seller with TIN/VRN	Tax /Purchase invoice No. and date	Description of goods	Schedule no./entry/section	Sale price/Purchase price (Rs)	Tax collected (Rs)
(1)	(2)	(3)	(4)	(5)	(6)

I/We further declare that I/We have not claimed and will not claim input tax credit/refund/purchase return relating to the above input tax amounting to Rs..... either at a VAT office or through any other agent, that originals of tax invoices mentioned above are kept with us for any verification and that certified copies of such tax invoice have been provided to the agent M/s.....

The above statements are true to the best of my knowledge and belief.

SEAL

Name, Signature and Status of the  
Authorised person.

**THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM NO. 25 E**

CERTIFICATE TO BE FURNISHED BY AGENT TO PRINCIPAL WHILE CLAIMING INPUT TAX CREDIT/SPECIAL REBATE/ REFUND ON BEHALF OF THE PRINCIPAL  
(see rule 12B)

(Name and address of the agent)

Date  
TIN

(Name and address of the Principal with TIN)

CST R.C.No.

**CERTIFICATE - I**

Certified that I/We ..... registered under the KVAT Act,2003 at ..... (VAT office address ) have claimed input tax credit /special rebate/refund amounting to Rs..... in the return in Form No. 10 relating to the month ..... in relation to taxable goods entrusted to me/us for sale as per particulars given below:

Stock transfer Inv. No. and date/ Delivery note no. and date	Description of goods with quantity	Value of goods received (Rs)	Local sale		Interstate Sale		Export sale		VAT Collected (Rs)	CST Collected (Rs)	VAT paid (output tax – Input tax)/Special rebate) (Rs).
			(Kg) Qty	(Rs) Value	(Kg)Qty	(Rs)Value	(Kg)Qty	(Rs)Value			

**CERTIFICATE – II**

Certified that we have claimed and availed of refund on your behalf as per particulars furnished below.

Inter state sale value Rs	Export sale value Rs	Input tax relating to col. (1) Rs	Input tax relating to Col (2) Rs	Refund order no. with date	Amount of refund Rs.
(1)	(2)	(3)	(4)	(5)	(6)

**CERTIFICATE - III**

Certified that we have not claimed input tax credit for above interstate/export sales for which refund had been claimed and that refund for the same transaction has not been claimed otherwise. Certified further that input tax credit claimed as per details above has not been claimed against any other sales on behalf of different principal(s) OR in respect of our own goods traded.

SEAL

Name, Signature and Status of the  
Authorised person.”

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 25 F

**DECLARATION OF PAYMENT OF TAX BY THE AGENT /PRINCIPAL**

[See Rule 10 (1)(h)]

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN								
CST RC NO								

**FROM**

**TO**

<b>Name &amp; address of AGENT/PRINCIPAL</b>
--

<b>Name &amp; address of AGENT/PRINCIPAL</b>
--

Certified that I/we .....( Full address of the agent/principal issuing the declaration ) am/are registered dealer on the rolls of .....(Mention VAT office address ) and have sold goods described below \*on behalf of our principal M/S.....through\* our agent M/S .....OR have purchased goods described below from persons other than registered dealers on behalf of our principal M/S.....for the month of .....collecting VAT amounting to Rs..... or incurring Purchase Tax liability amounting to Rs..... and have paid the same along with return in Form No.10 relating to the month of .....filed on .....(Delete or modify appropriately )

**PARTICULARS OF GOODS SOLD/PURCHASED**

Sl.No.	Tax Invoice/Purchase Bill No & Date	Commodity	Quantity	Value	VAT due/collected	Purchase tax due	Particulars of payment
1	2	3	4	5	6	7	8

SEAL
------

Name and status of the signatory” ;



(76). for Form No.27, the following form shall be substituted, namely:-

**“THE KERALA VALUE ADDED TAX RULES, 2005  
FORM No.27  
AUTHORISATION**

**of an accountant(s) / sales tax practitioner(s)/ relative/ person regularly employed by the assessee to appear on behalf of a dealer before any authority other than the High Court**

*[See Rule 96]*

I/We.....of .....being a registered dealer holding Registration Certificate No.....dated.....under the Kerala Value Added Tax Act, 2003 do hereby authorize Shri/Messrs..... Accountant(s)/ Sales Tax Practitioner(s) ..... (here enter capacity in which authorised) to represent me/us and produce accounts and documents connected with the .....(here enter the name of the proceedings)before the .....(here enter the name of the authority other than High Court). What ever explanations and statements he/they give(s) or make(s) on my/ our behalf will be binding on me/ us.

Place:

Signature of the authorised signatory

Date:

**ACCEPTED**

I/We ..... (Representative) do hereby declare that I/we am/are Accountant/ Sales Tax Practitioner..... (here enter capacity in which authorised) duly qualified under Section 83 of the Kerala Value Added Tax Act, 2003 and that I/we agree to attend on behalf of the above mentioned Shri.....and that I/we shall state the facts correctly and give the explanations true to the best of my/our knowledge and belief.

Place:

Signature, Name(s),address and status

Date:

of the authorised representative(s)

Note:- In the case of an accountant or sales tax practitioner registration number shall also be noted along with the name and address of the authorised representative”;

(77). after form No. 41, the following forms shall be inserted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 42

DECLARATION

( For concessional rate of tax on the sale to UT of Lakshadweep/Laccadive Co-operative Marketing Federation etc )

[See Rule 12 C (1) ]

<b>HELP LINE</b> contact person's/Ph. Nos.	DATE	D	D		M	M		Y	Y
	TIN*								

This is to certify that we have purchased the goods described below from M/S .....  
( Full address of the seller with TIN) during the month/financial year..... which are exclusively intended for use in the Union Territory of Lakshadweep.

Certified further that we have been recognised by the Administrator, Union Territory of Lakshadweep for Effecting sales of such commodities in the Union Territory of Lakshadweep as per Order No....dated..... (applicable only for traders )

We also hereby undertake to pay over to Government the tax concession availed of by us the event of our failure to utilise the goods for the purpose declared.

Particulars of goods purchased

Sl.No	No.& date of Tax Invoice	Description of goods	Quantity	Value	VAT paid
(1)	(2)	(3)	(4)	(5)	(6)

SEAL

*Signature, name*  
*& status of the Signatory ;*

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 43

**DECLARATION**

**(For claiming exemption on the sale of certain goods to industrial units in SEZ)**

*[See Rule 12 C (2) ]*

<b>HELP LINE</b> contact persons/Ph. Nos.	DATE	D	D		M	M		Y	Y
	TIN*								

This is to certify that I/we..... (Full address), registered dealer on the rolls of  
 ..... (VAT office address) and an industrial unit in the Special Economic Zone,.... (specify  
 the name of the zone),have effected purchase of industrial inputs/Plant &  
 Machinery (including components)/spares, tools and consumables (other than petroleum  
 Products covered by Fourth Schedule to the KVAT Act, 2003) in relation thereto from  
 M/S..... (Full address of the seller with TIN) for Rs..... during the month/  
 Financial year..... (Specify) as per particulars furnished hereunder:

DESCRIPTION OF GOODS:	
SELLERS INVOICE NO/DATE/VALUE:	

Our Unit has been recognized as 100% EOU vide Order No:....Dt..... of the Development  
 Commissioner, Special Economic Zone,.....(location)

We also hereby undertake to pay over to the Government the amount of tax  
 exemption availed of by us in the event of any failure to utilise the goods for the  
 purpose declared.

Signature, name& Status of the signatory

<b>SEAL</b>
-------------

:

THE KERALA VALUE ADDED TAX RULES, 2005  
FORM No.44

**DECLARATION**

(To be furnished by the consignee effecting interstate purchase/receiving goods by any interstate stock transfers to enable the consignor to claim refund of input tax in relation thereto)

**[See Rule 46(2)]**

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN								
CST RC NO								

**FROM**

**Name & address of  
CONSIGNEE**

**TO**

**Name & address of  
CONSIGNOR**

This is to certify that we are registered dealers on the rolls of .....  
( Mention the VAT/Commercial Tax Office address of the consignee ) holding TIN and  
CST RC as mentioned above , that we have effected interstate purchase/consignment  
Stock transfer/branch transfer( Delete as appropriate) from M/S.....( Name of  
The consignor) as per details furnished hereunder and that the goods in question would  
Not be returned to the said consignor.

1.Purchase Order/Supply Order No. & Date :

2.Description of goods with quantity :

3.Consignor's Invoice No., Date & Value :

4. Description of goods with quantity received :

5.Particulars of Transport Documents :

6.Name of the checkpost through which the goods were  
transported(applicable in the case of transport of goods  
by road)

7.Specify whether C/D/F/I form would be issued :

It is further certified that the particulars furnished herein are true and correct in all respects and  
that wrong statements on our part can cause irregular refund of input tax  
To the consignor.

**SEAL**

**Name and status of the signatory**

THE KERALA VALUE ADDED TAX RULES, 2005  
FORM No. 45  
DECLARATION

( For concessional rate of tax on the sale to Military,Naval,Air Force,NCC Canteens  
and Canteen Stores Department )

/See Rule 12 C }

<b>HELP LINE</b> contact persons/Ph. Nos.	DATE	D	D		M	M		Y	Y
	TIN*								

This is to certify that we have purchased the goods described below from M/S .....  
 .....( Full address of the seller with TIN)  
 during the month/financial year..... which are exclusively intended for use by the ..... ( name and address  
 of the **Military Canteen ,Naval Canteen, Air Force Canteen ,NCC Canteen or Canteen Stores Dept as the case  
 may**)  
 The goods purchased have been duly accounted in the books of accounts of the institution. We also hereby undertake  
 to pay over to the Government the tax concession availed of by us.In the event of our failure to utilise the goods for the  
 purpose declared.

**Particulars of goods purchased**

SL.N o.	No.& date of Tax Invoice	Description of goods	Quantit y	Value	VAT paid
1	2	3	4	5	6

SEAL

*Signature, name & status of the  
Signatory”*

By order of the Governor

P.MARA PANDIYAN,  
Secretary to Government.

## Explanatory Note

(This does not form part of the Notification, but is intended to indicate its general purport)

By the Kerala Value Added Tax (Amendment) Act, 2005 (39 of 2005) substantial changes have been made in the Kerala Value Added Tax Act, 2003 (Act 20 of 2004). Corresponding amendments have to be made in the Kerala Value Added Tax Rules, 2005 published as SRO No. 315/2005 in the Kerala Gazette Extraordinary No. 675 dated 31<sup>st</sup> March 2005. Government have decided to amend the said rules accordingly.

This notification is intended to achieve the above object.

No.C1.14596/05/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated. 22.11.05

From  
The Commissioner

To  
The Secretary to Government  
Taxes Department  
Thiruvananthapuram

Sir,

Sub:- Kerala Value Added Tax Rule 2005- Amendment- Reg:

Ref:- No..C1. 14596/05/CT

In continuation of this office letter of even no. cited, I am submitting herewith revised draft amendments to the Kerala Value Added Tax Rule.2005. The enclosed rule above may be processed for issue since certain minor changes have been made in the draft rules already pending with Government.

Yours faithfully

For Commissioner