

GOVERNMENT OF KERALA

Taxes(B) Department

NOTIFICATION

GO (P) No.105/2007/TD Dated, Thiruvananthapuram,24.04.2007

S.R.O. No. 385/2007– 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 G O (P) No.42/2005/TD dated 31st March,2005 and published as SRO No. 315/2005 in the Kerala Gazette Extraordinary No 675 dated 31st March,2005, namely:-

RULES

1.*Short title and commencement.*- (1) These rules may be called the Kerala Value Added Tax (Amendment)Rules,2007.

(2) They shall come into force at once.

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

(1) in rule 2, clause (ab) shall be omitted.

(2) in rule 9,-

(a) in sub rule (1),-

(i) in clause (a) the word “and” occurring at the end shall be omitted.,

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

‘(c) total contract receipts, in the case of a works contract,

(d) all receipts from transfer of right to use’

(b) in sub rule (2),-

(i) clauses (a) and (b) shall be omitted.,

(ii) in clause (c) for the words “conceded by the dealer” the words “as per accounts” shall be substituted.

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

(i) clauses (a) and (b) shall be omitted;

(ii) clause (c), the brackets and letter “(c)” occurring at the beginning shall be omitted;

(d) sub rule (3) and the table there under shall be omitted.

(3) in rule 10,-

(a) the existing rule shall be renumbered as sub rule (1) and clause (i) and proviso thereto shall be omitted;

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

“(2)(a) In relation to a works contract in which transfer of property takes place not in the form of goods but in some other form, the taxable turnover in respect of the transfer of property involved in the execution of works contract shall be arrived at after deducting the following amount from the total amount received or receivable by the dealer for the execution of the works contract such as;

(i)labour charges for the execution of work,

(ii) charges for planning and designing and the architect’s 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;

(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:

Provided that notwithstanding anything contained in clause (a) when the turnover arrived at after deducting the amounts mentioned in clause (a) falls below the cost of goods transferred in the execution of works contract, an amount equal to the cost of the goods transferred in the execution of works contract together with profit, if any, shall be the taxable turnover in respect of such works contract.

Explanation.- For the purpose of the proviso, cost of goods means the price of goods together with all expenses incurred by the contractor in bringing the goods to the work site.

(b) Where the actual turnover in relation to a works contract, in which the transfer of goods takes place not in the form of goods but in some other form, is not ascertainable from the books of accounts of the dealer or where the dealer has not maintained any

accounts, the total turnover in respect of such works contract shall be computed after deducting labour and other charges as given in the Table below from the total amount of contract.

TABLE

Sl. No.	Type of works contract	Labour or other charges as a Percentage of the value of the works contract
(1)	(2)	(3)
1	Electrical Contracts	20
2	All structural contracts	30
3	Sanitary contracts	20
4	Tyre re-treading contract	50
5	Dyeing and Textile Printing contracts	50
6	Sculptural contracts or contracts relating to Arts	70
7	Refrigeration, air conditioning or other machinery, rolling shutters, cranes installation contracts	15
8	Installation of plant and machinery	15
9	Laying of pipes	20
10	Installation of elevators (lifts) and escalators	15
11	Installation of air conditioners and air coolers	10
12	Fixing of marble slabs, polished granite stones and tiles (other than mosaic tiles).	25
13	Annual maintenance contract	50
14	All other contracts	25

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.

(4) in rule 11,-

(a) In sub rule (1), after the second proviso, the following proviso shall be inserted , namely;-

“Provided also that in the case of a dealer in ornaments or wares or articles of gold, silver or platinum group metals eligible for payment of tax under clause (f) of section (8) shall file option for the year 2006-07 on or before 30th November, 2006.”;

(b) after sub rule (6), the following sub rule shall be inserted, namely;

“(7) Where any additional machinery or machineries are installed by a dealer producing granite metals with the aid of mechanized crushing machine who had opted for payment of compounded tax under clause (b) of section 8, the details thereof shall be furnished to the assessing authority within fifteen days of such installation and the assessing authority shall thereupon revise the permission granted under sub rule (2).

(5) in rule 12,-

in sub rule (2), for the words and figures “on or before 31st day of July,2005” the words and figures “on or before 31st day of January,2006” shall be substituted;

(6).in rule 13,-

(a) in sub-rule (1A) for the words, figures and brackets “the limit specified in clause (ab) of rule (2)” the words “rupees five lakhs” shall be substituted;

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

“(aa). in the case of industrial units including those which have undertaken expansion, diversification or modernization the deduction or refund, as the case may be, shall be allowed in twelve monthly instalments from the date specified in the proviso to sub section (2) of section 11.”

(7).in rule 15,-

(a) in sub-rule (3A), the following words shall be added at the end, namely;-

“except where goods so sent are sold in the course of interstate trade and tax is paid on such interstate sale in Kerala or are exported out of the territory of India, after such processing, if any.”

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

“(3B). If the goods in respect of which input tax credit has been availed of are subsequently used, fully or partially, for purposes in relation to which no input tax credit is allowable under section 11, the input tax credit availed of in respect of such goods shall be reverse tax for the return period.”

(8) in rule 17,-

(a) in sub rule (2), for the words “within twenty days from the date on which these rules shall come into force” the words and figures “on or before 15th day of February,2006” shall be substituted;

(b)after sub-rule (7A), the following sub-rule shall be inserted, namely;

“(7B). In the case of others who are liable to take out registration, the application form for registration shall be in Form No.1G.”

(c) in sub-rule (8) ,-

(i)in clause (iii) after the word “Government Treasury” the words “or demand draft drawn in favour of the registering authority, payable at his headquarters” shall be inserted;

(ii)in clause (iv),-

(a)for the words “by a copy” the words “by an attested copy” shall be substituted;

(b)after the words “respective shares in the business”, the following words shall be added, namely:-

“and a certified copy of the resolution to apply for registration and authorizing a partner to file application on its behalf”;

(iii) in clause (v),-

(a)the existing entries shall be renumbered as sub-clause (a) and in the sub-clause (a) so renumbered, for the words and symbol “Article of Association; and” the words “Articles of Association and of an attested copy of the certificate of incorporation” shall be substituted;

(b)after sub-clause (a), the following sub-clause shall be inserted namely;

“(b) a certified copy of the resolution of its Board of Directors to apply for registration and authorizing a Director/Manager/Secretary to apply on its behalf.”

(iv)the existing clause (x) shall be renumbered as clause (xv) and,-

(v)before the clause (xv) as so renumbered the following clauses shall be inserted, namely:-

“(x). A notarized statement on stamp paper of value of rupees one hundred in the following format.

BEFORE THE REGISTERING AUTHORITY,(Name of office)

COMMERCIAL TAXES DEPARTMENT.

(On stamp paper of Rs.100)

AFFIDAVIT

I aged.. Son of/Daughter of/Wife of
residing at *(full postal address with pin code)*. do hereby
solemnly affirm and state as follows:

I am the sole proprietor /Managing Partner /Managing Director /Director /Manager /Authorised Signatory for the dealer (full name and address with pin code).

I/We have started a business in the name and style of with effect from I/We would like to deal with item/s.....Manufacture/ Processing/ Trading /Import /Export /Purchase /Sales both Local/ Inter-State. (Here enter the nature of business operation)

I/We have myself signed in the application for registration under the Kerala Value Added Tax Act 2003/Central Sales Tax Act 1956. I am*/We are* not a benami of anybody else.

I / we / company own Hectare Are of land comprised in survey No..... of Village,Taluk in District and a building worth about Rs..... *(separate statements may be given if there are more than one plot /building) *There is no encumbrance on the above land /building/ *The land/building has been pledged for a loan of.....(here furnish particulars of loan) Nobody else has conducted any business/industry. / *A business/ industry in the name was being run in the premises where the business/industry in presently situated. I was /We were not in any way connected with that business/ industry.

I/We hold the following bank accounts:

Bank with Branch Address	Nature of Account	Account No.

I/We will intimate any change in the bank account to the Registering Authority.

*I/We have no sister concerns./ *The following are our sister concerns

<u>Name of business /industry</u>	<u>Nature and Address</u>	<u>Registration No.</u>

No amount is due to Government by the above business by way of tax/penalty./ An amount of Rs.....is outstanding from these business(es) to Government by the above business by way of tax/penalty.

I/We have not applied for Registration under Kerala Value Added Tax Act, 2003 anywhere else in the State. I/We have no Sales Tax Registration under Kerala Value Added Tax Act, 2003/Central Sales Tax Act, 1956 in the State of Kerala.

I/We am conversant with the provisions of the Kerala Value Added Tax Act, 2003, Kerala Value Added Tax Rules, 2005, Central Sales Tax Act, 1956 and Central Sales Tax (Registration and Turnover) Rules, 1957 and undertake to comply with them.

I/We agree to keep correct and complete books of accounts of the business as prescribed under the above Act and Rules relating to the business transaction of the dealer.

I/We agree to produce the books of accounts whenever it is called for and also show the same before any Inspecting Authorities on demand. I agree to file statutory returns and pay tax regularly without default.

I/We are ready to remit the required Security Deposit demanded by the officer for registration under the Kerala Value Added Tax Act , 2003 and the Central Sales Tax Act ,1956.

I affirm that the information furnished above is true and that I am giving the statement voluntarily and not under the influence or pressure from any body else.

Dated this theday of

Name and signature of the deponent

Solemnly affirmed and signed before me by the above deponent at my office at on this the day of
...

Notary Public

Note:-*Strike out which ever is not applicable.

(xi). Attested copy of Lease Deed valid as on date of application or document proving ownership of premises for which registration is requested. Attestation is to be done by Bank Manager of the applicant.

(xii). Self-attested copy of Licence from Corporation/ Municipality/ GramaPanchayat for running the business excepting in the case of industrial estates/areas/ zones run by the Industries Department/Small Industries Development Corporation/Kerala Industrial Infrastructure Development Corporation and other State/ Central Government Departments/Agencies.

In case licence has not been received, a copy of the application fee remitted in this regard will suffice.

(xiii). Self-attested Copy of Provisional SSI Registration Certificate /IEM/Letter of Permission, if any.

(xiv) One self-addressed envelope of size 5'x11' stamped for Rupees twenty five “.

(d) after sub-rule (14), the following sub rule shall be inserted, namely:-

“(14A). The application for registration shall be disposed within the time limit specified under sub section (3) of section 16. The registration granted in accordance with sub rule (14) shall have effect from the date of filing of the application”;

(9).after rule 17 the following rule shall be inserted, namely:-

“17A.-Compulsory Registration.- (1)Where a dealer liable to be registered under the Act failed to get himself registered, the assessing authority shall register such persons under the Act compulsorily.

(2).The assessing authority shall conduct such survey and enquiry as regards the liability of such persons under the Act, before proceeding under sub-rule (1).

(3).The persons who are given registration under section 15A, shall be given a registration number under a separate District-wise series, and thereupon all provisions of the Act and Rules shall be binding on such person, but such persons shall not be entitled to any benefits accruing from such registration.

(4).Any person who has been granted registration under this Rule and subsequently applies for registration under section 15 of the Act may be granted registration under that section on fulfilling the conditions prescribed after canceling the registration granted under section 15A.”

(10)in rule 21, in sub-rule (5), for the words and figures “on or before the tenth day of March of the year preceding” the words “on or before fifteenth day of April of” shall be substituted;

(11) after rule 21 the following rule shall be inserted, namely:-

“21A. (1) Every dealers satisfying the following criteria may be issued Green Cards by the Commissioner of Commercial Taxes under section 19A of the Act, namely:-

(a) Dealers with annual net tax remittance of minimum rupees fifty lakhs in the previous financial year.

(b) Dealers who have filed all returns in time without incurring any delay for the previous year

(c) Dealers who have submitted their statutory forms like Delivery Notes, and F Form within the stipulated period for the previous year.

(d) Dealers who have not been penalized by the Commercial Taxes Department for any offence for the previous three years.

(2) Every Green Card holder shall be entitled to the following facilities; namely:-

(a) Clearance of all their consignments at all Check Posts within two hours.

(b) Priority in issue of statutory forms like Delivery Note, C Form, F Form.

(c) Grant of statutory forms like Delivery Note, C Form, F Form, and

Salesman Permit in one hour of application.

(d) Grant of Branch Registration in one day within the same district and within three days in areas outside the district where the principal office is situate.

(e) Grant of Value Added Tax refund without pre-audit.

(f) Exemption from collection of advance tax.

(3) The Green Card shall be valid for a period of one year.

(4) The Green Card shall be invalidated, on penalizing the green card holder for violation of any provisions under the Kerala General Sales Tax Act, 1963, Kerala Value Added Tax Act, 2003 or the Central Sales Tax Act, 1956.

(5) The dealers who qualify the requirements under sub rule (1) may file application for getting Green Cards in Form No.46, in duplicate, to the Commissioner through the assessing authority, duly recommended by the concerned Deputy Commissioner”;

(12). in rule 22,-

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

“(xi) Copy of the balance sheet with trading/manufacturing and profit and loss account drawn up for the year where the dealer is not liable to file audit certificate as provided in section 42.

(xii) Statements regarding the details of statutory forms issued during the return period, such as the number and date of issue, to whom issued, turnover involved and commodities covered.”;

(13) in rule 24,-

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

(i) after the words “under clause (e) of section 8” the words “or under clause (f) of section 6” shall be inserted;

(ii) after the words “any Autonomous Body” the words “and every works contractor” shall be inserted;

(iii) after the words “Form Nos” the figure and the symbols “10,” shall be inserted;

(b). in sub-rule (2), for the words, figures and brackets “under sub-rule (3) of Rule 9” the words figures and brackets “under clause (b) of sub-rule (2) of rule 10” shall be substituted;

(14). in Rule 35,- in sub rule (1), the words “which ever is later” shall be added at the end;

(15) in rule 42, the proviso to sub-rule (1) shall be omitted;

(16). in rule 47 , in item (iii) of sub-rule (1), after the words “date of commencement of the Act.” the words “and goods purchased from unregistered dealers in the state” shall be inserted

(17). in rule 47A. following proviso shall be inserted, namely:-

“ Provided that the date of submission of application under the sub-rule (1) for the year 2005-06, shall be 31st December 2006”;

(18). in rule 54, in sub rule (2), the following words shall be added at the end, namely:-

“The application as per clause (b) of sub section (4) of section 31 shall be in Form No 23C”

(19).in rule 58,after sub rule (20) the following sub rule shall be inserted, namely

“(21) In the case of dealers in ornaments or wares or articles of gold, silver or platinum group metals who had not exercised option under clause (f) of section 8, the Commissioner may, if found necessary, for reasons recorded in writing post officers not below the rank of an assessing authority in the business premises of such dealers to watch compliance of section 40 and on such posting the dealer shall provide such facilities to the officers for the discharge of their duties.

(22) When an officer is posted in the business premises of a dealer in accordance with sub rule (21), the officer shall ensure that the dealer is complying with the provisions of the Act and shall furnish a daily report to the Deputy Commissioners concerned.”

(20).in rule 59 the following proviso shall be inserted, namely:-

“Provided that credit note claim shall be supported by debit notes and vice versa.”

(21). in rule 60, the following proviso shall be inserted, namely:-

“ Provided that a dealer registered under the Act having the head office situated outside the State shall file statement of accounts in respect of the activities in the State separately along with the consolidated Balance Sheet and Profit and Loss Account, if not drawn up separately in the Audit report”.

(22).in rule 66;

“(a) in sub-rule (2) for the words “one thousand”, the words”five thousand” shall be substituted;

(b) in sub rule (6), for clause (a) the following clause shall be substituted, namely:-

(a) The declaration referred in clause (d) of sub-section (3) of section 46 shall be in Form No 8F”;

(23). in the Forms,-

(a) after Form No. 1F the following Form shall be inserted, namely:

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.1G

Application For Registration under Kerala Value Added Tax Act ,2003
[See Rule 17 (7B)]

To
The Registering Authority

I/We.....Son/Daughter ofresiding at
.....on behalf of the dealer/carrying on business whose
particulars are given below hereby apply for a registration under the
Kerala Value Added Tax Act 2003.

(i) I/We agree to abide by all the provisions of the Kerala Value
Added Tax Act, the Rules made there under and any orders issued
there under.

(ii)The fee prescribed has been paid and the chalan is enclosed

(iii) I/We declare that to the best of
my/our knowledge and belief the information furnished herein is
true and complete.

Place:
Date:

Signature of the applicant.

SCHEDULE

1	Name and full postal address of the applicant (specify Trade name, Ward no., Bldg. No., Street name, Telephone, PAN, ID Card No. of the C.T. Dept.	
2	Name and address of the Manager, if appointed	
3	Nature of business	
4	Name and full postal address of all other places of business in the State with building no. ward no., street name etc.	
5	Complete list and full address of all godowns with building no. ward no., street name etc	
6	Date of commencement of business (applicable for new applicants)	
7	Status of the applicant (specify whether Individual, Firm, Company, Society etc.	
8	Details of proprietor/partners/Directors	

Sl No.	Name	Age and Date of Birth	Present Residential Address with Pin code and Ph. No	Income Tax PAN & Details of Identity Cards like I.D. Card of C.T. Dept.	Signature	Name, address and signature of witness attesting the signature

9	Particulars of Registration Certificate under other statutes	
10	Details of licence obtained from local authorities	
11	Turnover, if any, for the year upto the submission of the application.	
12	Particulars of payments of Registration fee for the principal place of business and/or additional places of business	

Place:

Date:

Name, status and
signature

(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 .Registering Authority”;

(b) for Form No. 4 the following Form shall be substituted, namely:

Serial No. (Not to be quoted) .

KERALA VALUE ADDED TAX RULES, 2005

FORM No.4

CERTIFICATE OF REGISTRATION

(Not Transferable)

[See Rule 17(14)]

TIN

PHOTO (To be attested by RA/AA)

This is to certify that registration under Section 16 of the Kerala Value Added Tax Act, 2003 has been granted to

Business Name & Address	
Status <i>(Indicate whether Proprietor/ Partner/ Company)</i>	
Full Name of Proprietor/Mg. Partner/Mg. Director	

1. This certificate is valid from(date) until cancelled/ suspended/ surrendered and subject to renewal every year as per Rules.
2. This certificate is issued for the principal place of business/ branch place of business at(strike out whichever is not applicable).
3. Address of Branches (if any)

4. Address of godowns(if any)

5 Description of goods dealt with.

Place.....
Date.....

Signature of the Registering Authority
Name, Designation and Office.

(Seal)

(c) for Form No. 4A the following Form shall be substituted, namely:

“Serial No. (Not to be quoted) .

KERALA VALUE ADDED TAX RULES, 2005

FORM No.4A

CERTIFICATE OF REGISTRATION
PRESUMPTIVE TAX DEALER
(Not Transferable)
[See Rule 17(14)]

PIN

PHOTO
(To be
attested by
RA/AA)

This is to certify that registration under Section 16 of the Kerala Value Added Tax Act, 2003 has been granted to

Business Name & Address	
Status (<i>Indicate whether Proprietor/ Partner/ Company</i>)	
Full Name of Proprietor/Mg. Partner/Mg.Director	

1. This certificate is valid from(date) until cancelled/ suspended/ surrendered and subject to renewal every year as per Rules.

2. This certificate is issued for the principal place of business/
branch place of business at(strike out whichever is
not applicable).
3. Details of Branches (if any)
4. Details of godowns
5. Description of goods dealt with.

Place.....
Date.....

Signature of the Registering Authority
Name, Designation and Office

(Seal)

(d) for Form No. 4B, the following Form shall be substituted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.4B

CERTIFICATE OF REGISTRATION
(CASUAL TRADER)
(Not Transferable)
[See Rule 17(14)]

Casual Registration No

<p>PHOTO (To be attested by Registering authority/Asses sing Authority)</p>

This is to certify that Sri/ Smt/ M/s
(Here give the name of the dealer including trade name and address) has
been registered as a casual trader under section 16 of the Kerala Value
Added Tax Act, 2003.

- 2 This certificate is valid for three months from
.....to.....(date) unless otherwise cancelled.
- 3 This certificate is issued for the business place at
(complete address).

4 Description of goods dealt with.

Place.....
Date.....

Signature of the Registering Authority
Name, Designation and office”;

(Seal)

Note:-Return in form no.10E shall be submitted latest by the 10th day of every month or within twenty-four hours of completion of last transaction on stoppage of the business as stipulated under Rule22 along with proof of remittance of tax”;

(e) for Form No. 4C, the following Form shall be substituted,namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.4C

PERMISSION FOR CONDUCTING EXHIBITION/EXCHANGE MELA ETC

(See Rule 17(29))

Permission No.

TIN/PIN

This is to certify that Sri/Smt./M/s.....(Name with trade name and address) has been accorded permission to conduct exhibition/exchange mela/prize scheme for sales promotion vide section 16(13) of the Kerala Value Added Tax Act, 2003.

1. This permission is issued for the activity at ...(Address)
2. This permission is valid months fromto.....(date) unless otherwise cancelled.
3. Description of goods dealt with.

Place.....
Date.....

Signature of the Registering Authority
Name,Designation and office

(Seal)

Note :-*True and complete daily statement of receipts and disposals of goods shall be furnished to the assessing authority without fail”;*

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

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 8F
Declaration
{See Rule 66 (6) }

- 1.Name and address of the Consigner with Tax Identification Number
&Central Sales Tax number
2. Name and address of the Consigner with Tax Identification Number
&Central Sales Tax number
3. Registration No of Vehicle
- 4.Name and Licence No of the Driver
- 5 Name of transporting agency
- 6.Full description of the goods
- 7 Quantity
8. Details of transporting document
(Bill/Invoice/Deliver Note No and date)

DECLARATION

I.....the consigner/consignee/representative hereby declare that the information furnished above are correct and complete.

Signature and Name”;

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

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.10
RETURN
(For VAT Dealers)
[See Rule 22(1)]

	Sub total							
3. Export sales								
	Sub total							
4. Sale in the course of export								
	Sub Total							
5. Works contract (Specify transfer in the form/not in the form ascertainable/unascertainable)								
	Sub Total							
6. Others (specify)								
	Sub Total							
PART A(1) TOTAL								
[1+2+3+4+5+6]								

PART A(2) – LOCAL PURCHASES TAXABLE UNDER SECTION 6(2)
[Turnover of medicines included under this part shall not be included in Part A(1)]

Discretion of Commodity	Schl. with Entry/sub	Rate of Tax	Total turnover	Exempted turnover	Balance	Purchase value of goods	Balance Taxable	Tax Due
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	entry					disposed during the month	turnover	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total Part A(2)								

PART A(3) – TURNOVER MEDICINE OF DEALERS PAYING TAX UNDER SECTION 8

Sl No	Discretion of Commodity	Schl. with Entry /sub entry	Rate of Tax	Total turnover	Exempted turnover	Balance turnover	MRP Value	Output Tax collected on MRP	Output Tax due on MRP
TOTAL PART A(3)									

PART B - REVERSE TAX

Particulars of transactions causing reverse tax	Commodity	Schl entry with sub entry	Rate of tax	Purchase value	Reverse Tax due under section 11(7)
(1)	(2)	(3)	(4)	(5)	(6)
Part B Total					

PART C: TURNOVER ON PURCHASE (Other than goods coming under 4th Schedule and u/s 6(2))

Purchase details	Rate of Tax	From Registered Dealer (Local)		Interstate/Import		Total		Input tax eligible
		Purchase value	Tax	Purchase	Stock	Pur.	Input	

of goods		Where no tax is charged	Where tax is charged (excluding tax)	paid on purchase	se	Transfer	Value (2+3+5+6)	tax to the extent of 4 % in relation to interstate stock transfer	for s off U 11 (4) (8-9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(1)
1 st schedule (Entry)									
2 nd schedule (Entry)									
3 rd schedule (Entry)									
Other goods taxable at 12.5 %									
Part C- Total									

Note:- Purchase Statement with details of commodities to be annexed.

PART D; SPECIAL REBATE U/S. 12

Description of goods	Schedule entry,	Purchase value	Rate of Tax (Percent)	Purchase tax paid u/s 6(2) during the previous month	Entry tax paid u/s 3 of ET Act during the return period *	Total amount eligible for Special rebate U/s 12. (5+6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Part D - Total						

* Proof of payment of entry tax to attach

PART E; INPUT TAX CREDIT ON CAPITAL GOODS

Date of Form 25B issued U/R. 13	Input tax granted (Rs)	Input tax availed so far (Rs)	Input tax eligible in the return period (Rs)	Inst all ment No.	Total availed of (3+4) (Rs)	Balance at credit carried forward (2-5) (Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

PART F : DETAILS OF CREDIT NOTES & DEBIT NOTES

1 Details Credit note	Description of Goods	Schl entry with sub entry	Rate of tax	Amount involved	Tax
(1)	(2)	(3)	(4)	(5)	(6)
Part F.1 TOTAL					
2. Details of Debit Notes					
Part F.2 TOTAL					

PART G : DETAILS OF TDS

Name of awarder	Amount deducted	Particulars of remittance *

* Copies of 20C/20F to be attached.

**PART H; Details of Bills/Invoices/Debit &Credit Notes/Delivery
Chalans issued.**

Particulars	Series	Serial Numbers	
		From	To
Sales/ purchase Bills/ Invoices/cash memos (specify form no)			
Delivery Chalan (Rule 58(18)(a))			
Credit Notes			
Debit Notes.			

SUMMARY STATEMENT

PART I :TAX AT CREDIT				PART J : TAX DUE			
1	Excess input tax at credit brought forwarded from previous return period .	Rs.		1.	Out put Tax due / collected [Part A(1)+A(3)]		Rs.
2.	Input tax admissible for the return period (Part. C)	Rs.		2.	Purchase Tax due (Part A(2))		Rs.
3	Special Rebate (Part D)	Rs.		3.	Reverse Tax due (B)		Rs.
4	Input tax on Capital goods (Part E)	Rs.		4	Input Tax on Debit Notes.[Part F(2)] (Rs.
5	Input tax on Credit Notes (Part F1)	Rs.					Rs.
6	Others. Input tax credit on opening stock of goods held as on 1.4.2005/ adjustment	Rs.					
7.	PART: I TOTAL (1+2+3+4+5+6)	Rs.		65	PART : J-TOTAL (1+2+3+4+)		Rs.

1	Net Tax Due (J-I)	Rs.
.....		
2	Less Tax deferred/ TDS (Part; G)	Rs
3	Net Tax Payable [(1) – (2)]	Rs.
4	Net Tax Creditable (I-J)	
Rs.....		
5	Amount adjusted against arrears for previous return periods. Rs.	
6	Amount adjusted against CST for the month.	
Rs.		
7	Balance Tax at Credit carried forward to next return period.	
Rs.		
8	Interest payable (if any)	Rs
9	Penalty payable (if any)	Rs.
10	Settlement fee payable (if any)	Rs.
11	Total Tax remitted as per the return. [3+ 8+9+10]	Rs.

TAX PAYMENT DETAILS

No. & Date of Chalan/DD/Cheque	Amount	Name of Bank/Treasury
(1)	(2)	(3)

ENCLOSURES ATTACHED

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.”;

(h). for Form No. 13, the following form shall be substituted, namely:-

THE KERALA VALUE ADDED TAX RULES, 2005
FORM NO. 13
Audit Report
(See Rule 60)

Audit Report under section 42 of the Kerala Value Added Tax Act, 2003
in a case where the Accounts of the Business of a Dealer have been
audited under any other law.

I/We have to report that statutory audit of
.....(Name and address of the dealer, Registration Certificate
No.....) 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/
their audit report datedalong with a copy each of the:
a. audited Profit and Loss Account for the year ended on
b. audited Balance Sheet as at
c. 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 have obtained all information and explanations which were
necessary for the purpose of the audit under the Kerala Value Added Tax
Act 2003 and examined the relevant records and information in relation
to the particulars furnished by the dealer in respect of the annual return
and statement of particulars in Form No.13A annexed.

In my/our opinion, proper books of account as required by law including
Kerala Value Added Tax Act 2003 have been kept at the principal place of
business and branches, if any, in the State of Kerala so far as appears
from our examination of the books.

I/We have audited the claim of input tax credit, output tax, rebates,
reverse tax and refunds, with reference to the invoices, vouchers and
books maintained by the Dealer.

I /We have conducted my/our audit in accordance with Auditing
Standards generally accepted in India. An audit includes examining, on a
test basis, evidence supporting the amounts and disclosures in Form
number.13A. I/We believe that my /our audit provides a reasonable
basis for my/our opinion.

In my/ our opinion and to the best of my /our information and according
to explanations given to me/us, the aforesaid claims put forth under the
provisions of Kerala Value Added Tax Act, 2003, the particulars given in
Form number 13A and the annexure thereto are true and correct ,
subject to my/our comments / observations annexed hereto .

Place

Signature

Date :

CHARTERED ACCOUNTANT/
COST ACCOUNTANT
with Membership Number

(Seal)

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)

OR
AUDIT REPORT

(See Rule 60)

**Audit Report under section 42 of the Kerala Value Added Tax Act,
2003 in a case where the Accounts of the Business of a Dealer have
not been audited under any other law.**

I/We have examined the Balance Sheet as at 31st March, and the Profit and Loss Account for the year ended on that date, attached herewith, of M/s.(Name and address of the Dealer with Registration Certificate number.....)

I/We have conducted my/our audit in accordance with Auditing Standards generally accepted in India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. I/We believe that my/our audit provides a reasonable basis for my/our opinion

We report that,-

(i) the Balance Sheet and Profit and Loss Account are in agreement with the books of account maintained at the principal place of business and branches, if any, in the State of Kerala.

(ii) in my/our opinion, proper books of account as prescribed by the Kerala Value Added Tax Act, 2003 have been kept by the Dealer so far as appears from my/our examination of the books.

(iii) I/We have obtained all the information and explanations which, to the best of my/our knowledge and belief, were necessary for the purposes of the audit under the Kerala Value Added Tax Act, 2003

(iv) In my/our opinion and to the best of my/our information and according to the explanations given to me/us, the said accounts, read with notes thereon, if any, give a true and fair view;

(a) in the case of the Balance Sheet, of the state of the affairs of the Dealer as at 31st March,..... and

(b) in the case of the Profit and Loss Account of the profit/loss of the Dealer for the year ended on that date.

I/We have audited the claim of input tax credit, output tax, rebates, reverse tax and refunds with reference to the invoices, vouchers and books maintained by the Dealer. I /We have conducted my/our audit in accordance with Auditing Standards generally accepted in India. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in Form number 13A. I/We believe that my /our audit provides a reasonable basis for my/ our opinion.

In my/ our opinion and to the best of my /our information and according to explanations given to me/us, the aforesaid claims put forth under the provisions of Kerala Value Added Tax Act, 2003 ,the particulars given in Form number 13A and the annexure thereto are true and correct , subject to my/our comments / observations annexed hereto.

Place

Date :

(Seal)

Signature

CHARTERED ACCOUNTANT/

COST ACCOUNTANT

with Membership Number

Notes:-

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
(See Rule 60)

To
The Assessing Authority
.....

STATEMENT OF PARTICULARS

PART I

GENERAL INFORMATION

1	Name and Address of the dealer with Phone, Fax, E-mail etc. (Principal place of business)	
2	Name and Addresses of Branch(es) and godown(s), if any ,in the State of Kerala	
3	a. Tax Identification Number b. Presumptive Index Number c. Central Sales Tax Number.	
4	Status (Proprietary / Partnership / Company / Others – specify)	
5	If not proprietary, indicate name and address of partners, Directors etc and their share of interest.	
6	Return period (Financial year)	
7	List of books of account maintained by the Dealer	
8	List of books of account examined	
9	Method of accounting employed	
10	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding year.	
11	If yes, details of deviation, in the method of accounting employed in the previous year from accounting standards prescribed and the effect thereof.	
12	Method of valuation of closing stock	
13	Details of bank Account	
	i) Name and Address of Bank	
	ii)Account number	
14	Give the following particulars of the capital asset converted into stock in trade:-	
	a) Description of capital asset	
	b) date of acquisition	
	c) Cost of acquisition	
	d) Amount at which the asset is converted into stock-in-	

	trade during the year	
15	Total number of employees	
16	List of statutory forms obtained from the Commercial Tax Office with serial numbers which were used during the year.(Form Nos. C, E I , E II, F, H, I, J & Form 15 and others, if any,)	
17	Appeals and Revisions under Kerala Value Added Tax Act, pending as at the year end with address of the authority, date of filing the appeal and period of assessment.	
18	Details of penalty / security deposit / compounding fee levied or paid during the year	
19	Details of shop inspection conducted – SIR No., date and designation of the Officer who conducted the inspection	
20	Details of Value Added Tax Audit conducted U/s. 23.	
21	Details of registration / renewal fee paid for the financial year	
22	Others (Specify)	

PART II

FOR MANUFACTURING DEALERS

A – GENERAL PARTICULARS

Name of goods manufactured	Schedule No./Entry No.	HSN Code of finished goods	Rate of tax

B – MANUFACTURING & TRADING RESULTS

	Amount (Rs.)
A. Opening Stock:	
(1). Raw materials (Direct materials)	
(2). Work-in-progress	
(3). Consumables(Indirect materials)	
(4). Others (Specify)	
Total	
(5) Cost of goods eligible to claim input tax credit u/s 11(13)	
(6) Tax effect	
(7) Amount of input tax credit eligible under Rule 12	
B. Purchase/Receipt of Goods:	
B1. Purchases Intra –State	
(a) From VAT registered dealers other than (b) below	
(b) Presumptive / Compounding / Kerala General	

SalesTax Dealer	
(c) Others	
Total	
B2. Purchases Inter-State	
(a) Goods liable to Entry Tax and eligible for special rebate	
(b) Others	
Total	
B3. Inter-State Stock Transfer Receipt	
From Head Office/Branches	
Total	
B4. Import From Outside the Country	
B5. Others (Specify)	
Total Purchases (B1+B2+B3+B4+B5)	
C Total (A+B)	
D. Purchase / Receipt Returns	
D1. Purchase / Returns Intra-State	
(a) To Value Added Tax registered Dealers	
(b) To Registered dealers other than Value Added Tax registered Dealers (Presumptive / Compounding / Kerala General Sales Tax Dealers)	
(c) To others	
Total	
D2. Purchases Returns Inter State	
(a). Goods liable to entry tax and eligible for special rebate	
(b) To Others	
Total	
D3. Returns Inter-State Stock Transfer Receipts	
To Head Office/ Branches	
Total	
D4. Purchases Returns of Import from Outside the Country	
D5. Others (Specify)	
Total Purchases Returns(D1+D2+D3+D4+D5)	
E Total Net Purchase (B-D)	
F. Direct Expenses (specify)	
Total	
G Sub Total (E+F)	
H. Closing stock	
1. Raw materials (Direct Materials)	
2. Work-in-progress	
3. Consumables (Indirect materials)	
4. Others (Specify)	
Total	
I. Cost of Goods Manufactured during the year [(A+G)-H]	
J. Opening Stock of Finished Goods	
J1. Finished goods purchased	

J2. Branch transfer inwards of finished goods	
K. Goods Meant for Sale during the Year [I+J+J1+J2]	
L. Closing Stock of Finished Goods.	
M. Sale/Issue of Finished Goods	
M1. Sales intra-state	
Total	
M2. Sales Inter-State	
(a) Against C. form	
(b) Others	
Total	
M3. Inter-State Stock Transfers	
To Head Office / Branches	
M4. Exports to Outside the Country	
M5. Deemed Export Sales	
M6. Consignment Stock transfer outward, others (specify):	
Total Sales / Issues (M1+M2+M3+M4+M5+M6)	
N. Sales/Issue Returns	
N1. Sales Returns - Intra-State	
(a) Within time allowed under Kerala Value Added Tax Act, 2003	
(b) Others	
Total	
N2 Sales Returns Inter- State	
(a) Within the time allowed under Central SalesTax Act	
(b) Others	
Total	
N3. Return Inter-State Stock Transfers	
From Head Office / Branches	
Total	
N4. Sales return of export to out side the country	
N5. Return of deemed export sales	
N6. Other sales returns (specify)	
Total Sales / Issue returns (N1+N2+N3+N4+N5+N6)	
O. Net Sales (M-N)	
Gross Profit	

PART III

FOR TRADING DEALERS

A - GENERAL PARTICULARS

Name of principal goods dealt with	Schedule No./ Entry No.	HSN Code	Rate of tax

B - TRADING RESULTS

	Rs.
P. Opening Stock:	
Q. Purchases/Receipt of Goods	
Q1. Purchases Intra-State	
(a) From VAT registered dealers	
(b) From registered dealers other than (a) above (Presumptive / Compounding / Kerala General Sales Tax dealer)	
(c) From persons other than registered Dealers	
(d) Intra State stock transfer receipts	
Total	
Q2. Purchases- Inter-State	
(a) Liable to entry tax and eligible for special rebate	
(b) Purchase relating to sale in transit	
(c) Others	
Total	
Q3. Inter-State Stock Transfer Receipts	
From Head Office / Branches	
Q4. Imports from Outside the Country	
Q5. Others (specify)	
Total Purchases (Q1+Q2+Q3+Q4+Q5)	
R. Purchase/Receipt Returns	
R1. Purchases returns - Intra-State	
(a) To VAT registered dealers	
(b) To registered dealers other than (a) above (Presumptive / Compounding / KGST dealer)	
(c) To persons other than registered Dealers	
Sub Total	
R2. Purchases Returns - Inter-State	
(a) Goods liable to entry tax and eligible for special Rebate	

(b) Others	
Total	
R3. Returns / Inter-State Stock Transfer Receipts	
To Head Office / Branches	
R4. Purchase Returns of Goods Imported from Outside the Country	
R5. Others (specify)	
Total Purchase Returns (R1+R2+R3+R4+R5)	
S. Net Purchase/Receipt (Q-R)	
T. Direct expense	
Total	
U. Total cost of Goods meant for sale [P+S+T]	
V. Sale/Issue of Goods	
V1.a) Sales Intra-State	
b) Intra -State Stock Transfer	
Total	
V2. Sales Inter- State	
(a) Against C and D forms	
(b) Sale in transit	
(c) Others	
Total	
V3. Inter-State Stock Transfer Outwards	
To Head Office / Branches	
Total	
V4. Exports to Outside the Country	
V5. Deemed Export Sales	
V6. Others (Specify)	
Total Sales / Issue (V1+V2+V3+V4+V5+V6)	
W. Sales / Issue Returns	
W1. Sales Returns- Intra-State	
(a) Within the time allowed	
(b) Others	
Total	
W2. Sales Returns Inter-State	
(a) Within the time allowed under Central Sales Tax Act	
(b) Others	
Total	
W3. Return of Inter-State Stock Transfer Receipts	
From Head Office / Branches	
Total	
W4. Sales Return of Exported Goods from Outside the Country	
W5. Others (Specify)	
Total Sales Returns (W1+W2+W3+W4+W5)	
X. Net Sales (V-W)	
Y. Closing Stock	
Gross Profit	

C. CONSIGNMENT SALES

	Value (Rs.)
Opening stock	
Goods received	
Sales	
Tax collected	
Tax paid	
Closing stock	

PART IV

A. TRANSFER OF RIGHT TO USE GOODS

Sl. no.	Description of goods	Lease rentals received (Rs)	Rate

B. SALE OF FIXED ASSETS

Sl.no.	Description of assets	Entry no. and Schedule no.	HSN code	Sale value (Rs.)

PART V

WORKS CONTRACT

Contract Receipts: (In the Case of a Contractor)

AA Ongoing Contracts	1	No. of contracts pending execution as on 1 st April (Fully & partially)			
	2	Total contract amount involved (as per (1) above)			
	3	Total contract amount received upto 31 st March of previous year			
	4	Receipts during the year (Contract wise receipts to be annexed)			
		Total	Exempted	Taxable Turnover	Tax due
AB New Contracts	5	Works Contract Tax paid			
	6	No. of contracts newly entered during the year			
	7	Total contract amount (as per (6) above)			
	8	Receipts during the year (Contract wise receipts to be annexed)			
		Total	Exempted	Taxable Turnover	Tax due
AC Total	9	Works Contract Tax paid			
	10	Total number of contracts during the year (1+6)			
	11	Total contract amount (2+7)			
	12	Total contract receipts during the year (4+8)			
	13	Balance cost of Works Contract on going (11-12)			
	14	Works Contract tax paid during the year (5+9)			
		(i) By Tax Deductions at Source			
		(ii) Along with returns			
15	Tax paid details		Show as annexure		

B. Contract Awarded:

(In the case of an Awarder) *

BA Ongoing Contracts	1	No. of contracts pending execution as on 1 st April (Fully & partially)		
	2	Total contract amount involved (as per (1) above)		
	3	Total payments upto 31 st March of previous year		
	4	Payments during the year (Contract wise receipts to be annexed)		
		With TDS	Without TDS	Tax deducted
	5	Works Contract Tax deducted at source		
BB New Contracts	6	No. of contracts newly awarded during the year		
	7	Total contract amount (as per (6) above)		
	8	Payments during the year (Contract wise receipts to be annexed)		
		With TDS	Without TDS	Tax deducted
	9	Works Contract Tax deducted at source		
BC Total	10	Total number of contracts awarded during the year (1+6)		
	11	Total contract amount (2+7)		
	12	Total contract payments during the year (4+8)	With TDS	
			Without TDS	
			Total	
	13	Balance cost of Works Contract on going (11-12)		
14	Works Contract tax deducted at source during the year (5+9)			

	15	Details of remittance to Government	Show as annexure
--	----	-------------------------------------	------------------

* Including a Contractor who awards a sub contract.

Note: Annex separate statements containing the details of awarder, nature of work, work order and date, contract amount, contract receipts and tax paid details of individual contracts.

PART VI

A) STATEMENT OF INPUT TAX CREDIT ON CAPITAL GOODS

Sl.no	Name of the capital goods purchased	Schedule no. & entry no.	Date of purchase	Purchase value (Rs.)			Input tax paid	Entry tax paid	Purchase tax paid	Input tax credit availed during the year (Rs.)	Balance input tax credit carry forwarded to next year (Rs.)
				Local	Inter State	Import					
1	2	3	4	5	6	7	8	9	10	11	12
Total											

B) STATEMENT OF INPUT TAX CREDIT ON CAPITAL GOODS (VALUE BELOW THE LIMITS PRESCRIBED)

Sl.no	Name of the capital goods purchased	Schedule no. & Entry no.	Date of Purchase	Purchase value (Rs.)			Input tax paid (Rs.)	Entry tax paid (Rs.)	Purchase tax paid (Rs.)	Input tax credit availed during the year (Rs.)
				Local	Inter State	Import				
1	2	3	4	5	6	7	8	9	10	11
Total										

PART VII

A -- FINANCIAL RESULTS

1. Tax Credits	
-----------------------	--

i) VAT paid on local purchase of goods			
ii) VAT paid on capital goods			
iii) Special Rebate (Specify)			
iv) Entry tax paid on capital goods eligible for S/R			
v) Input tax on sales return			
vi) Other amount eligible for setoff such as ITC on opening stock etc. [specify]			
vii). Total [i+ii+iii+iv+v+vi]			
viii) excess input tax credit carried forward from Prev. Year if any			
Total Amount for setoff (vii + viii)			
2. Output Tax			
i) Tax due /collected as per sales invoice			
ii) Reverse tax due			
iii) Purchase tax due U/s. 6(2)			
iv) Input tax on Purchase return			
v) Others			
vi) Total output tax due [i+ii+iii+iv+v]			
vii) Tax payable / creditable			
viii) Tax due on Interstate sales			
ix) Net tax payable/ creditable			
3. Details of Refund (if any)			
Particulars	Due	Effectuated	Outstanding
On export u/s 13			
On interstate sale/stock transfer U/s.13			
On un adjusted excess credit u/s.11			
Total			

B -- Payment details of Taxes

No. and date of Challan/DD/ Cheque	Rs Kerala Value Added Tax	Rs. Central Sales Tax	Name of Bank/Treasury and Location

Notes:- 1. The above statement shall be signed by the person authorised to sign the return under the Kerala Value Added Tax Rules, 2005.

2. The above particulars shall be prepared by the Dealer and submitted along with Form No. 13 / 13A Audit report in Form No.13 of the Kerala Value Added Tax Rules, 2005 is annexed.

Place: _____ Signature

Date : _____ CHARTERED ACCOUNTANT/
COST ACCOUNTANT
with Membership Number”

Notes: 1.Dealers may suitably modify the manufacturing account giving the above particulars, depending on the nature of the activity .

2.Quantitative particulars of principle items may be given separately in a suitable format.

(j) after Form No.23 B, the following Form shall be inserted, namely:-

“ THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.23C

(See Rule 54(2))

Application to The Magistrate For Recovery of Tax
Under section 31(4)(b) of the Kerala Value Added Tax Act, 2003

Date
Value Added Tax Office Address

To
The Magistrate

A sum of Rs..... (rupees.....) which is due fromholding TIN.....on account of tax, interest and penalty are in arrears as per section 31(4) (b) of Kerala Value Added Tax Act, 2003. I request you to recover the same as if it were on arrears of land revenue.

DETAILS OF AMOUNT

Year Rs.

Total

Signature of Commercial Tax
Authority

Special Information

(Here enter the details of persons/Place of
business/property involved)

FOR OFFICE USE ONLY

VCR Number

Date and time of entry

Defect if any noticed

Signatory of officer with designation.”;

(k) after Form No. 45, the following Form shall be inserted, namely:-

“THE KERALA VALUE ADDED TAX RULES 2005
FORM No.46

(See Rule 21(A))

Application For Green Card For the year 200...

1	Name and full address of the dealer		
2	TIN/CST No.		
3	Details of Branches/Godowns if any,		
4	Nature of business		
5	Major Commodities dealt with		
6	Date of Commencement of Business		
7	Turnover of Previous Year	Total	Taxable
8	Total Tax remitted in the Previous year		

9	Was there any delay in filing returns	Yes/No
10	If so reasons	
11	Whether statutory forms are filed as required in the statute	Yes/No
12	If not, reasons	
13.	Whether any penalty has been imposed in the previous year.	Yes/No
14.	If, yes, details	
15	Whether any offence works booked	Yes/No
16	If, yes, details	

DECLARATIONS

I.....Son of..... do hereby declared that all information furnished above are true and complete to the best of my knowledge and belief.

Signature
Name and Status

Place
Date

VERIFICATION REPORT

The above details have been verified with reference to the records maintained in this office and found correct.

Signature
Name of Assessing

Authority”;

Place
Date

Seal

By Order of the Governor

Secretary to Government

Explanatory Note

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

By the Finance Act, 2006 (22 of 2006), substantial changes have been brought in the Kerala Value Added Tax Act, 2003 (30 of 2004). Corresponding amendments have to be made in the Kerala Value Added Tax Rules, 2005 published as SRO No. 315/05 in the Kerala Gazette Extraordinary No. 675 dated 31..03..05 Government have decided to amend the said Rules accordingly.

The notification is intended to achieve the above object.