

No.C6.38171/06/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated. 02..11..06

**CIRCULAR NO.36/06**

Sub:- Statutory Audit Report in Form 13 A and B instruction issued- Reg:

Attention of the all officers are invited to the above subject. As per section 42 of the KVAT Act every dealer whos total turnover in a year exceeds Rs.40 lakhs shall get his account audited annually by a Chartered /Cost Accountant and shall submit a copy of the audited statement of accounts and certificate in the manner prescribed. The formats already prescribed for the same have been modified to make the tax accounts more transparent. The period for filing the said report has now been extended upto 30..11..2006.

All officers are hereby directed to see that the reports are filed strictly in the format prescribed. Certificate not in tune with the above requirements shall not be accepted. Grave irregularities if any noticed in the statutory audit report shall be brought to the notice of the Institute of Chartered /Cost Accountants of India under intimation to the Commissionerate.

The receipt of the communication shall be acknowledged and brought to the notice of all concerned.

Sd/-  
Commissioner

To

All Deputy Commissioners

/Approved for Issue/

Deputy Commissioner (General)