

**CIRCULAR No. 6 /2007**

**Sub:- KVAT Act, 2003- Audit Certificate under section 42 – Forms 13 and 13A-  
further modification – instructions – issued-reg**

**Ref:- Circular No 45/2006 dated 29<sup>th</sup> November, 2006**

As per circular read above, instructions were issued with regard to filing of Audit Certificate and a modified Form 13 & 13A was circulated for filing Audit Certificate as required under section 42 of the said Act. Subsequently various chapters of ICAI had pointed out certain issues in the modified form. Their suggestions have been examined and those found acceptable have been incorporated in the Forms as appended in exercise of the powers under sub rule (2) of Rule 100 of KVAT Rules, 2005.

The new Forms shall be put into use with immediate effect. However it is clarified that in case any certificates have already been filed in the pre-revised Forms by the prescribed dates, such certificates may be accepted and no revision shall be insisted upon.

The date of filing of audit certificates for the year 2005-06 under section 42 of the Act stands extended up to 28-2-2007.

Where any dealer detects any omission or mistake in the annual return submitted by him with reference to the audited figures, he shall file revised annual return rectifying the mistake or omission along with the audit certificate. The parameters laid down in Sub rule (4A) of Rule 22 of Kerala Value Added Tax rules, 2005 shall apply *mutatis mutandis* to such revision.

All assessing authorities shall ensure that the dealers comply with the statutory requirement within the specified date.

COMMISSIONER

To

All Officers