

## CIRCULAR 4/2010

Sub: e-Consignment declaration - Advance Tax payment- Reg

The Commercial Taxes Department has provided the facility to remit advance tax through online for the transport of evasion prone commodities through Check Posts. Several inconsistencies are noticed in the online payment of Advance Tax. Therefore, the following instructions are issued.

e-Payment of advance tax consists of 2 modules. The 1<sup>st</sup> one is for the bulk remittance of Advance Tax. The 2<sup>nd</sup> one is for entering Utilization details. The dealer has the facility to remit any amount through e-payment in the 1<sup>st</sup> scenario. He can take a printout of e-Payment receipt from the system. This amount will be shown as advance tax at credit and it will not be reflected in return.

If advance tax amount is available at credit, the dealer can debit the amount according to the arrival of consignment. For debiting the advance tax amount from his credit, the dealer has to enter the invoice particulars in the utilization module. At this stage, a token will be generated and the dealer can take a printout with this unique token number. The advance tax amount utilized in the 2<sup>nd</sup> module alone will be reflected in the return, once it is approved by the check post officials.

IT Management cell has received information that, many dealers are transporting consignments through check posts by showing the e-payment receipt obtained in the 1<sup>st</sup> scenario ie, e-receipt of advance tax bulk payment. This means that these dealers have not utilized the amount through the Utilization module and thereby the advance tax paid will not be debited from his credit. This clearly indicates that the dealer has not utilized the Advance Tax amount, and that the amount is still available in his credit. It means that such dealers have transported the goods without paying advance tax. Such practice has mostly happened in the offline check posts.

Therefore, all check post officials are instructed **not to permit the transport of consignments merely on production of e-Chalan of advance tax payment.** (Sample e-Chalan is attached as Annexure A)

The Check post officials should ensure that the dealer accompanies the consignment with a print out of the receipt generated

by the system after entering invoice details. Such receipt contains a unique token number. (Sample e-Chalan is attached as Annexure B)

On receipt of this receipt, the officer in charge of the check post has to login to the KVATIS application and search the consignment details by entering the respective token number and approve the same after verification.

If the e-advance tax utilization token is produced in any of the offline check posts, the check post officials will not have the facility to view the token details and they will not be in a position to approve the same. Hence, instruct such transporters to pass only through online check posts that are declared in the token.

It is also directed to give necessary instruction to the check post officials, to permit the vehicle to pass through the check post only if the name of the check post is mentioned in the system generated token.

A model chalan obtained while making e-payment as stated in the first scenario and a Utilization receipt with token number is hereby attached as annexure A and annexure B respectively.

COMMISSIONER

## ANNEXURE - A

KVAT

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**DEPARTMENT OF COMMERCIAL TAXES**  
**THE KERALA VALUE ADDED TAX RULES, 2005**  
**( e - Chalan )**  
 ( Receipt for Advance Tax e-payment )

Name of the dealer	ANITHA SREENI	Name of CTD Office	CMC TEST OFFICE, THIRUVANANTHAPURAM
Registration Reference	32000044004	Treasury Receipt Date	
Bank's Reference		Treasury Sequence Number	
Remittance Date		Purpose of Remittance	<u>Advance Tax</u>
<b>Kerala Value Added Tax Act 0040 - 00 - 110-99</b>		<b>Kerala General Sales Tax Act 0040-00-102</b>	
VAT- 1	2.0	Tax Collections- 99	0
PT- 2	0	Surcharge- 98	0
Compounded tax -3	0	Licence and Registration Fees-97	
Registration Fee- 4	0	Other Receipts- 95	
Interest- 5	0	<b>Kerala Tax on Luxuries Act 0045 - 00 - 105</b>	
Penalty- 6	0	Tax Collections -99	
Compounding Fee- 7		Other Receipts - 98	
Licence Fee- 8		<b>Kerala Money Lenders Act 1475 - 00 - 200</b>	
Others- 9		Administration of Money Lenders Act -98	
<b>Central Sales Tax Act 0040 - 00 - 101</b>		Other Items -96	
Tax Collections- 99	0	<b>Kerala Agrl. Income Tax Act 0022 - 00</b>	
Licence and Reg. Fee - 97		Tax Collection - 99 - Gross Receipts 101	
Other Receipts - 96		Surcharge - 99 - Gross Receipts -103	
<b>Kerala Tax on Paper Lotteries Act 0040 - 00 - 800</b>		Other Receipts - 99- Gross Receipts - 800	
Tax on Paper Lotteries -99		<b>Total Amount Paid</b>	

## ANNEXURE - B

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### KERALA COMMERCIAL TAXES DEPARTMENT Advance Tax Utilisation Receipt

Vehicle Number : KL01AF1372

Token Number : 32000044004/2009-10/4

Driver License No : NO1123

Expecting Check Post : WALAYAR - CT CHECK POST

Entry Date : 23-Mar-2010

Expecting Date : 23-Mar-2010

1) Consignor TIN : -

Consignee TIN : 32010707362

Name & Address : TEST NAME,TEST ADRESS

Name & Address : MADEENA STORES,NAVAS MANZIL, TC49/1,  
KILLIPPALAM, MANACAUD, TVPM

AT Type	Nature of Transaction	Commodity	Invoice No.	Invoice Date	Quantity	Weight	Commodity Value
VAT	Inter-State Purchase	AGARBATHI	1001	23-03-2010	2 SET	3 TONS	100.00

Rate Of Tax(%)	Freight Charge	Other Charges	Total Value	Tax Paid	Cess Amount	Total Tax
4	10.00	10.00	120.00	4.80	.00	5.00