

KERALA VALUE ADDED TAX RULES, 2005

{INCORPORATING AMENDMENTS VIDE SRO.7 /2008}

CHAPTER - I

PRELIMINARY

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

(2) They shall come into force on the 1st April, 2005.

2. **Definitions-** In these Rules, unless the context otherwise requires, -

(a) “**Act**” means the Kerala Value Added Tax Act, 2003;

(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) Omitted [SRO.385/2007].

(b) “**civil structure**” means any building, including any temporary or permanent structure, water tank, well, road, bridge, compound wall or other similar structure attached to land;

(c) “**designated bank**” means any bank having treasury transactions or such other bank notified by Government to receive any amount due under the Act on behalf of Government;

(d) “**digital signature**” means authentication of any electronic record by a subscriber by means of an electronic method or procedure in accordance with the provisions of section 3 of the Information Technology Act, 2000;

(e) “**digital signature certificate**” means a digital signature certificate issued under sub-section (4) of section 35 of the Information Technology Act, 2000;

- (f) “**electronic record**” means data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche;
- (g) “**form**” means a form appended to these Rules;
- (h) “**Government Treasury**” means a District Treasury or Sub-Treasury or Additional Sub Treasury of the State Government;
- (i) “**key pair**” in an asymmetric crypto system, means a private key and its mathematically related public key, which are so related that the public key can verify a digital signature created by the private key;
- (ia). “**KVATIS**” means Kerala Value Added Tax Information System”
- (j) “**month**” means a calendar month;
- (k) “**private key**” means the key of a key pair used to create a digital signature;
- (l) “**public key**” means the key of a key pair used to verify a digital signature and listed in the digital signature certificate;
- (m) “**quarter**” means a period of three months commencing on the first day of April or the first day of July or the first day of October or the first day of January in each year;
- (n) “**Schedule**” means a schedule appended to the Act;
- (o) “**section**” means a section of the Act;
- (p) “**secure digital signature**” means such digital signature satisfying the requirements of section 15 of the Information Technology Act, 2000;
- (q) “**State Representative**” means an Officer appointed by the Government to receive on their behalf notices and orders issued by the Appellate Tribunal or any other authority under the Act and generally to appear, act, plead and file any petition, affidavit or statement before the Appellate Tribunal or any other authority under the Act on behalf of the state and includes an officer appointed to act on his behalf in his absence;
- (qa) “**taxable goods**” means goods other than those included in the first or fourth schedule;
- (r) “**verify**” in relation to a digital signature, electronic record or public key, with its grammatical variations and cognate expressions means to determine whether—

(a) the initial electronic record was affixed with the digital signature by the use of private key corresponding to the public key of the subscriber;

(b) the initial electronic record is retained intact or has been altered since such electronic record was so affixed with the digital signature.

Explanation:- For the purpose of this clause “subscriber” means a person in whose name the digital signature is issued.