



Office of Prl Secretary & Commissioner
Kerala Goods and Services Taxes Department,
Govt of Kerala, Thiruvananthapuram

No No CT/2969/2018-C1

Dated 31st March 2018

CIRCULAR No 4 – Addendum No 1.

Sub:- KVAT Act 2003- Scrutiny and Assessment relating to Gold- – reg.

1. As per the reference CT 2969/2018-C1 dated 26th Feb 2018 the detailed Circular 4 was issued detailing the guidelines and the Standard Operation Practices (SoP) to do Gold scrutiny and assessments.
2. As per the DO letter No.SGST-01/SMO/2018 dated 1.03.2018 a few instructions regarding frequently asked questions (FAQ) and email id were issued.
3. The following further guidelines and some of the Frequently Asked Questions are clarified here for information of all.
 - a. The email id mentioned in the letter scrutinymodulegold.ctd@kerala.gov.in to submit any quarries. This email id is revised as the id was not available.

The revised email address is ScMgold.ctd@kerala.gov.in

(Explanation – for remembering the email id of Scrutiny modules,

Sc stands for Scrutiny and M for module and the commodity then dot ctd)

All the doubts/ quarries with respect to scrutiny of Gold may be sent on this email address.

- b. Few of the officers have raised the issues regarding login and password. “Unable to Login”, shown as “to be calculated” in **Difference column** even after filling up the values, “Unable to Submit” etc all such issues may be

reported to District System Administrators.

These type of defects are due to non compatibility of the browser. If the System Administrator couldn't handle the issue, the same may be routed through Deputy Commissioners to Commissionerate of State Taxes by escalating the problem on email id ScMgold.ctd@kerala.gov.in

- c. If there are any doubts regarding scrutiny and assessment, the Assessing Authority shall refer to the SoP appended in **Circular 4/2018 dated 26th Feb 2018** and also contact the Dy Commissioner/ District Trainers for Gold Scrutiny. If at the District level Officers couldn't solve the issue, the same may be routed through Deputy Commissioners to Commissionerate of State Taxes on e mail id ScMgold.ctd@kerala.gov.in
- ii. **" Cost Price"**-- As per books of accounts.
- iii. Cancellation of Permission, Verification of Stock, Computation of Sales Turnover can be done as per existing norms and practice as per the KVAT Act and Rules.
- iv. It is noted that officers are frequently forgetting the login and password. They may take care to remember their login and pass word. They are also instructed not to share the password with anyone else. Request for re-setting of password will be routed through Deputy Commissioners to Commissionerate of State Taxes on email ScMgold.ctd@kerala.gov.in
- v. Before submission of Scrutiny Reports the assessing authority shall follow steps mentioned in SoP appended in **Circular 4/2018 dated 26th Feb 2018**. Request for cancellation of "submitted cases" will be routed through Deputy Commissioners to Commissionerate of State Taxes on email ScMgold.ctd@kerala.gov.in only based on the valid reasons. Repeatedly such mistakes connotes the officers are not following the KVAT Act and completing the scrutiny wrongly and supervisory officers are also not verifying the cases properly. To avoid such situation, they are instructed to complete the work carefully, as the scrutiny is a statutory legal action. The concerned supervisory officer shall do validation before giving approvals of drafting pre assessment notices and orders as it is done now. If supervisory officer noted any fallacy before finalization of final order, the mistakes can be corrected at the time of hearing. If supervisory officer could not identify the defects and later it is noticed, then only route as per the processes of law is suo motu revision. Therefore to avoid such situation, it is suggested that once the scrutiny is done properly and pre assessment notices are drafted, wherever there is a case of escapement/ suppression, such cases to be verified properly by the supervisory officers.

- vi. All the officers shall ensure that while doing scrutiny, they will upload the statutory documents submitted by the Dealers. The System Administrator may facilitate scanning of statutory documents and uploading by the respective Assessing authorities against the individual cases properly.
- vii. Dy Commissioner shall ensure that in all the scrutiny and assessment cases the documents are uploaded by the concerned Assessing authorities. Dy Commissioner shall also ensure that pre assessment notices are uploaded and subsequently the final orders.
- viii. Scrutiny and Assessment is a statutory quasi judicial function. All respective assessing authorities are duty bound to do scrutiny and assessment as per the law. If there are any doubts, those may be raised with their respective supervisory officers, who are the approving authority for the notices and orders. The supervisory officers may give appropriate instructions and if supervisory officers viz IAC and Dy Commissioners are having doubts, they may state their legal interpretation clearly and raise issues/ doubts with details of the case for giving clarification by the Clarification Committee at the State head quarters. All such details may be sent on ScMgold.ctd@kerala.gov.in email address.


Prl Secretary & Commissioner

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All Jt Commissioners
All Dy Commissioners of the district
Dy Commissioner Internal Audit
C Section
Stock file.