

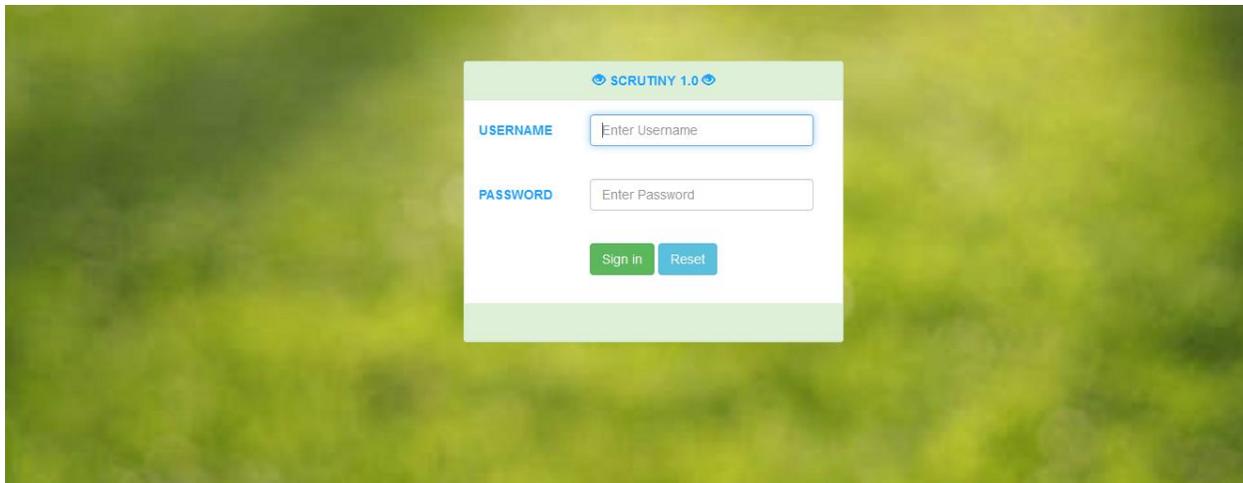
KERALA STATE GST DEPARTMENT



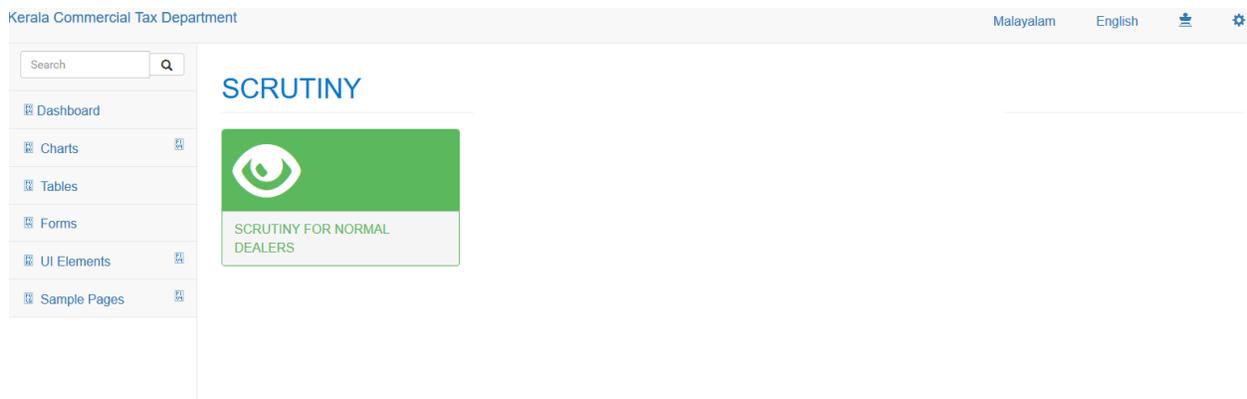
SoP ON VAT SCRUTINY MODULE -NORMAL DEALERS (FORM 10 RETURNS)

22.05.2019

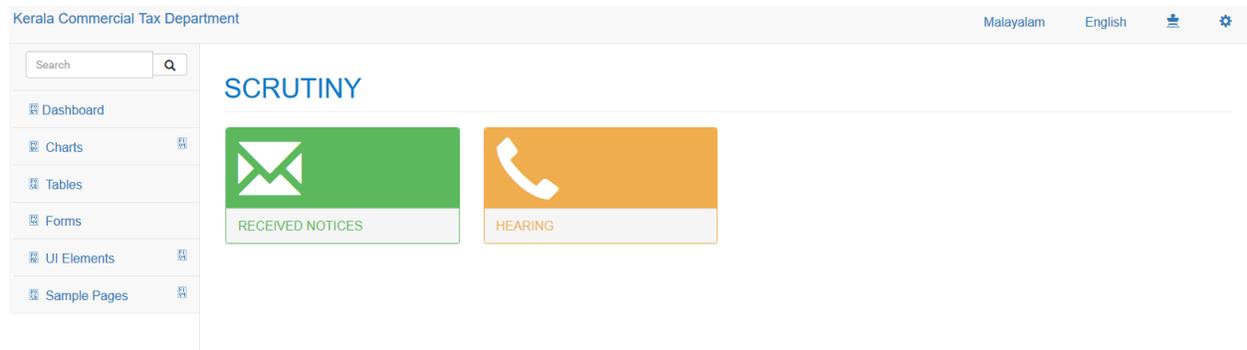




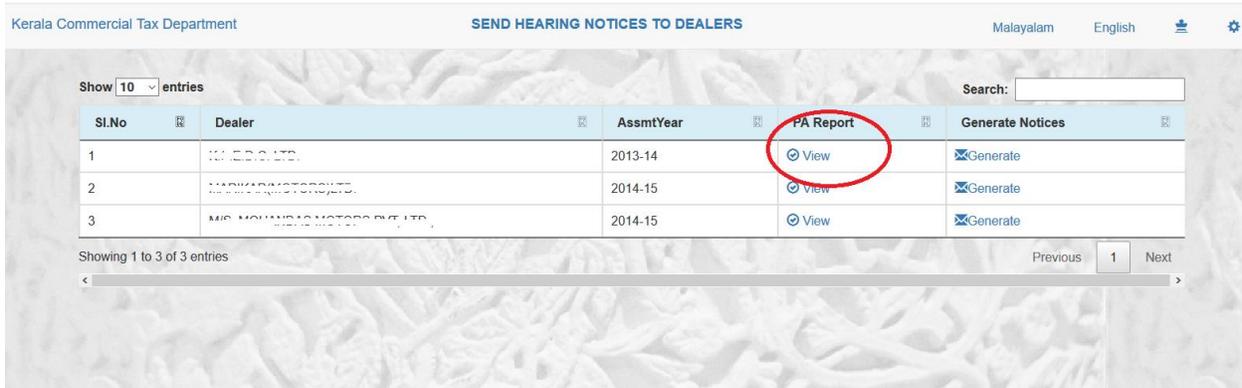
1. Log in to Scrutiny Module by entering user name and password.
2. After entering the user name and password, the following screen will be displayed.



3. Select the scrutiny for normal dealers .



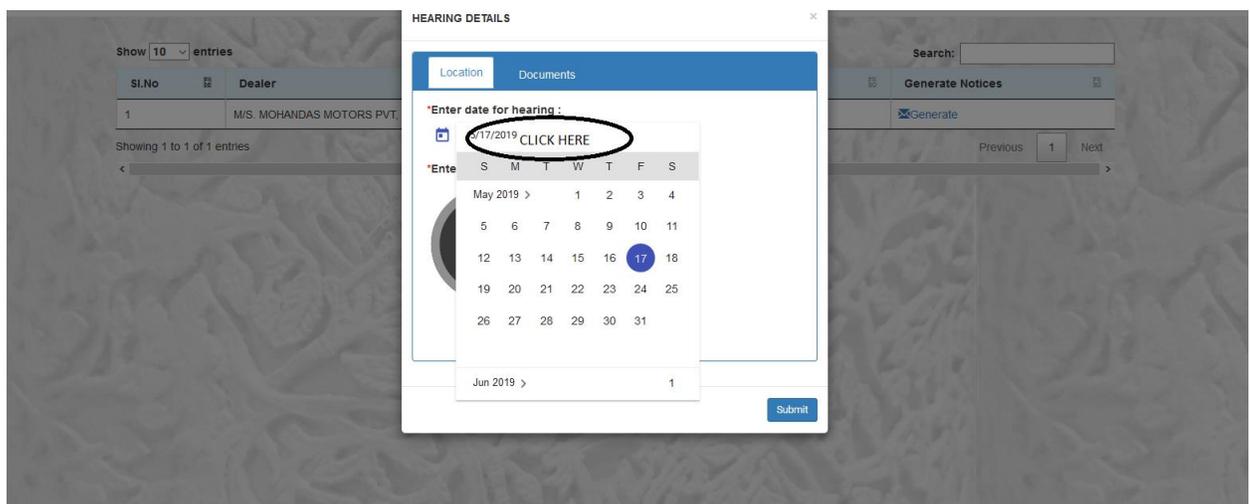
4. All the preassessment notices send from the Headquarters will be seen in the “Received Notices” box.



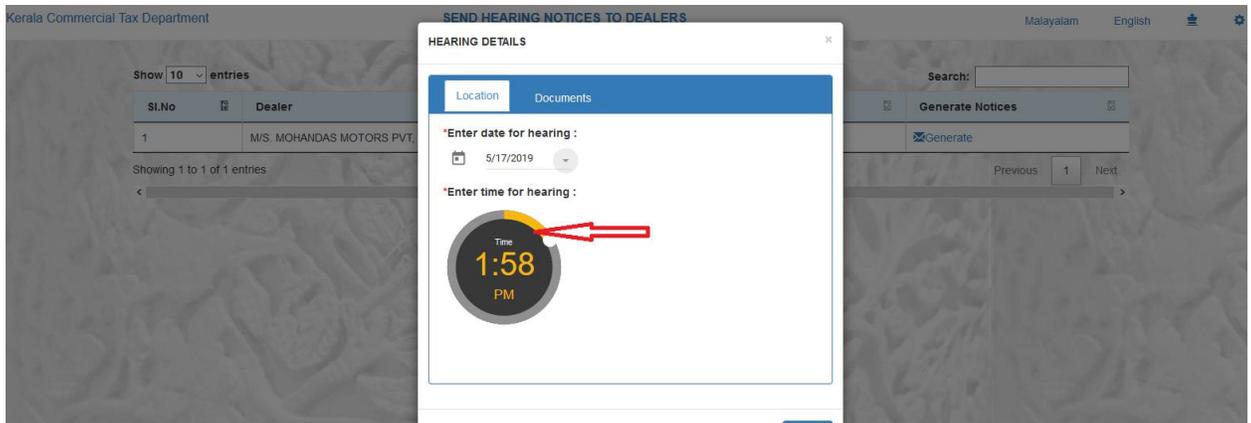
- Click "View" button against each dealer to view the preassessment Notice. (This is only for viewing the notice)



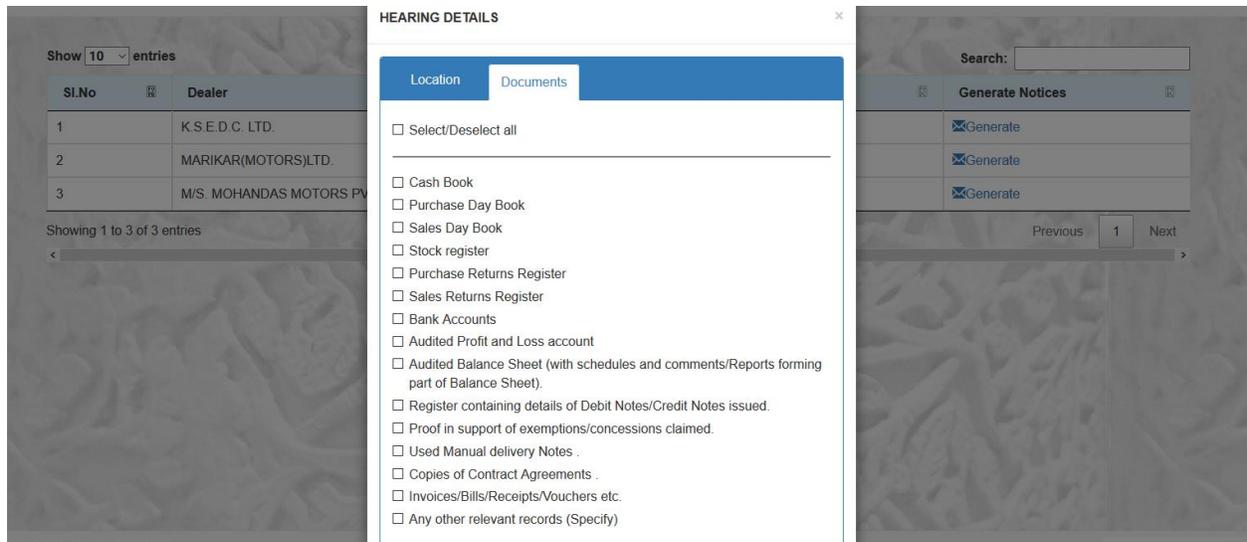
- Click "Generate" button to fix date, time of hearing.



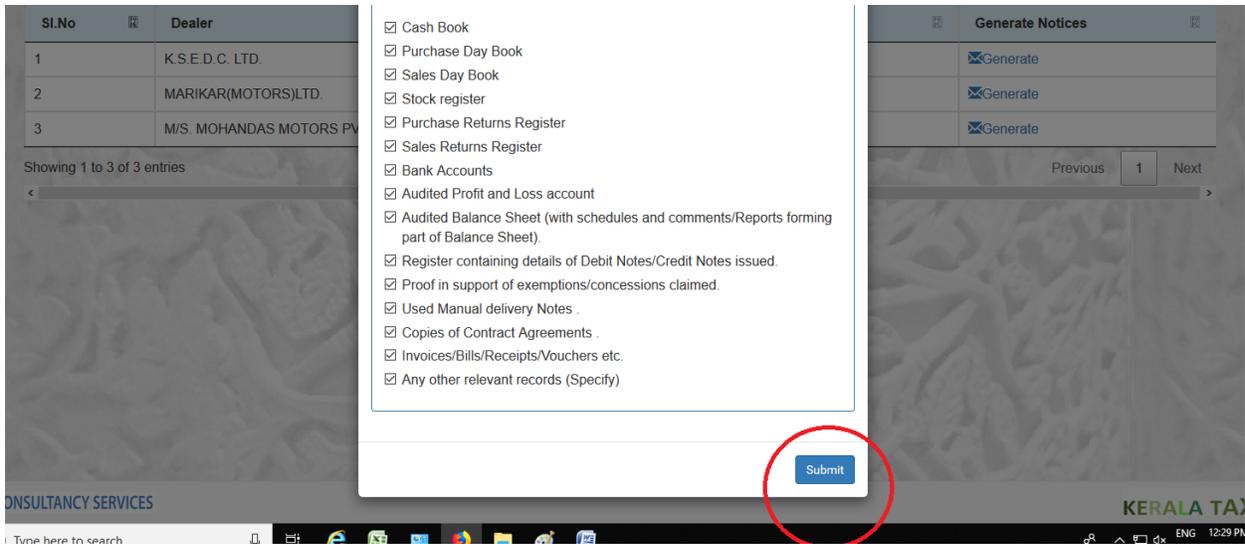
- Click location button- Here you can choose the date for hearing. First hearing date is limited to 15 days from the date of Notice.



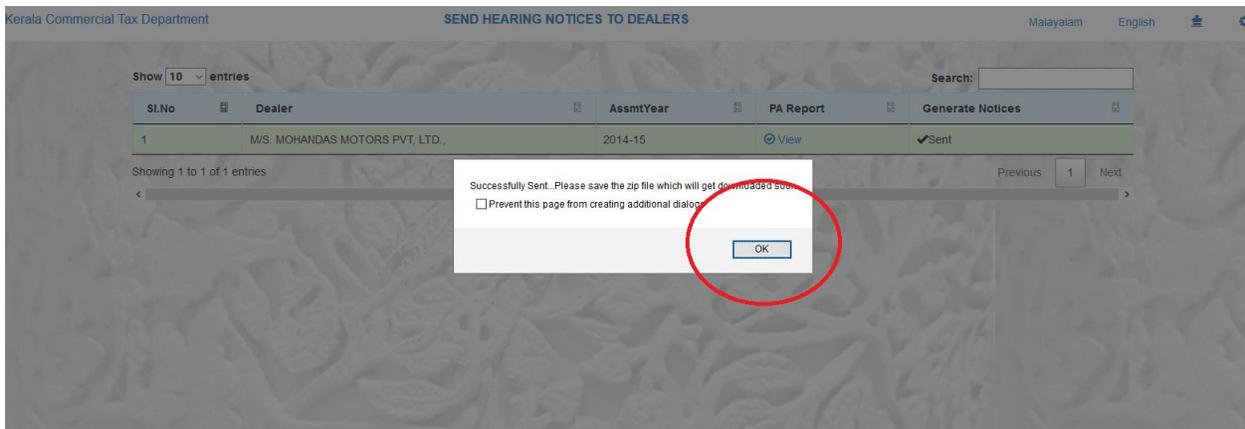
8. Fix time of hearing.



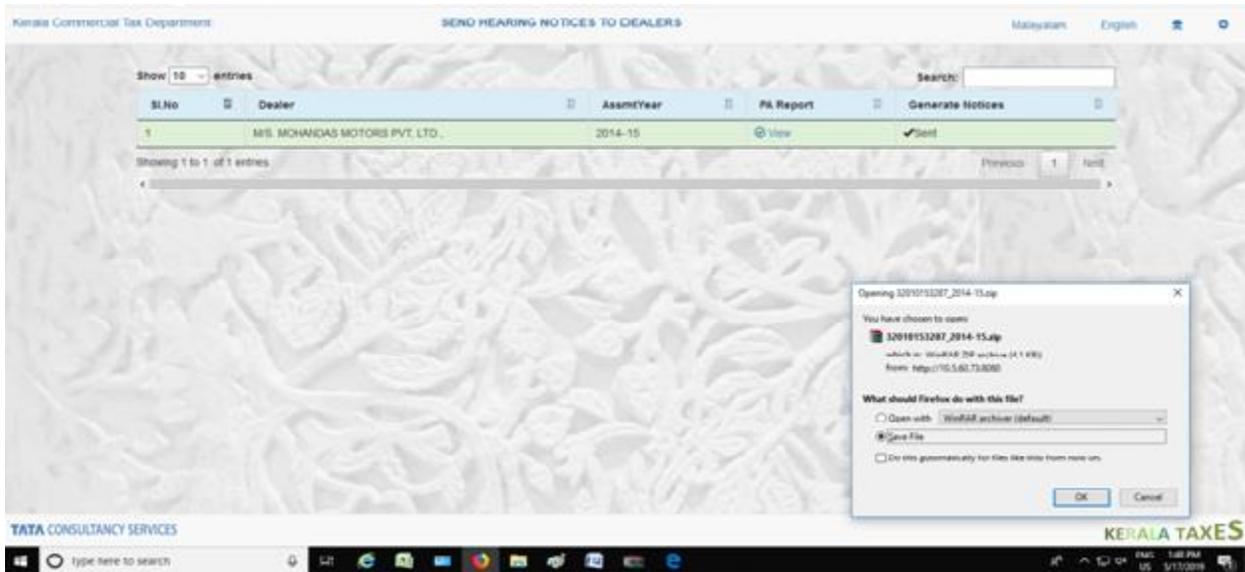
9. Then click "Documents" to select the books/records that should be submitted by the dealer in connection with hearing and verification of books of accounts.



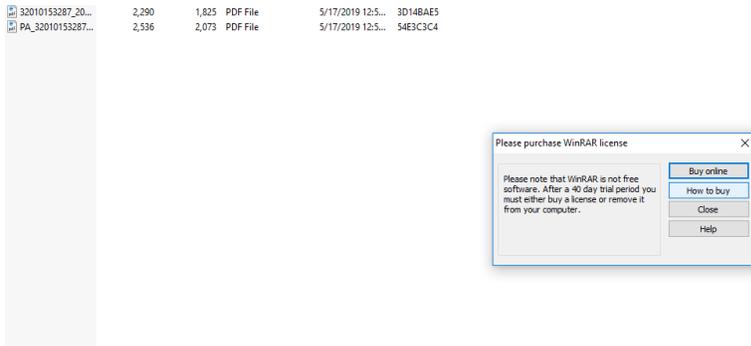
10. Click submit button. Then the below message will be displayed by the system.



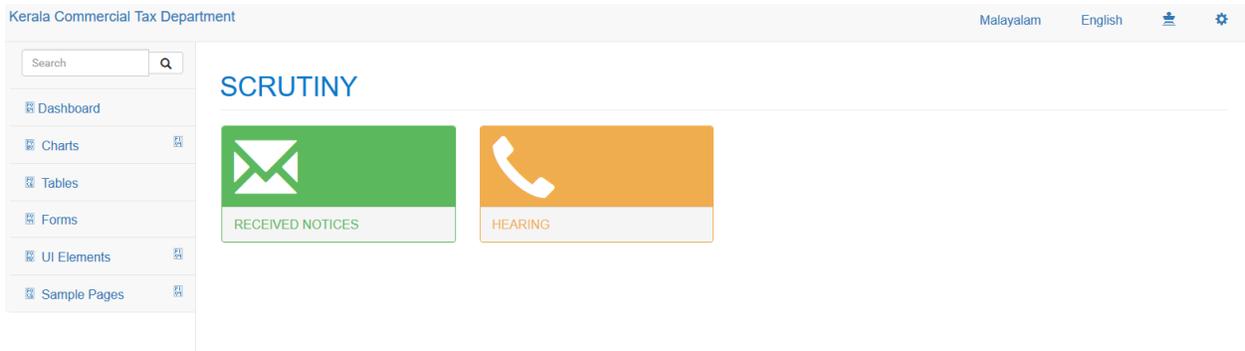
11. Press OK button.



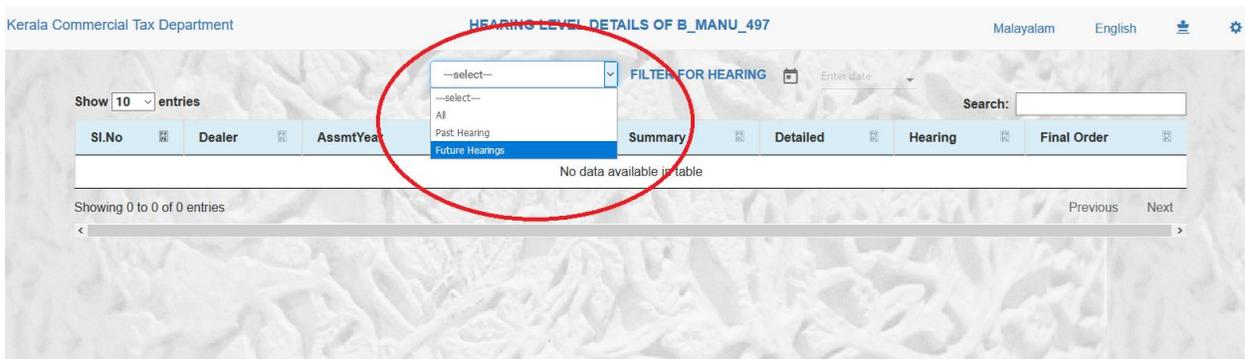
12. Then a Zip file containing Pre assessment notice and Hearing notice will get downloaded and you can save the same in the system. Printout of the above notices should be duly authenticated and send to the respective dealers. (Hearing notice/ Summons can also be viewed in Hearing Log in Hearing window which is discussed in coming pages)



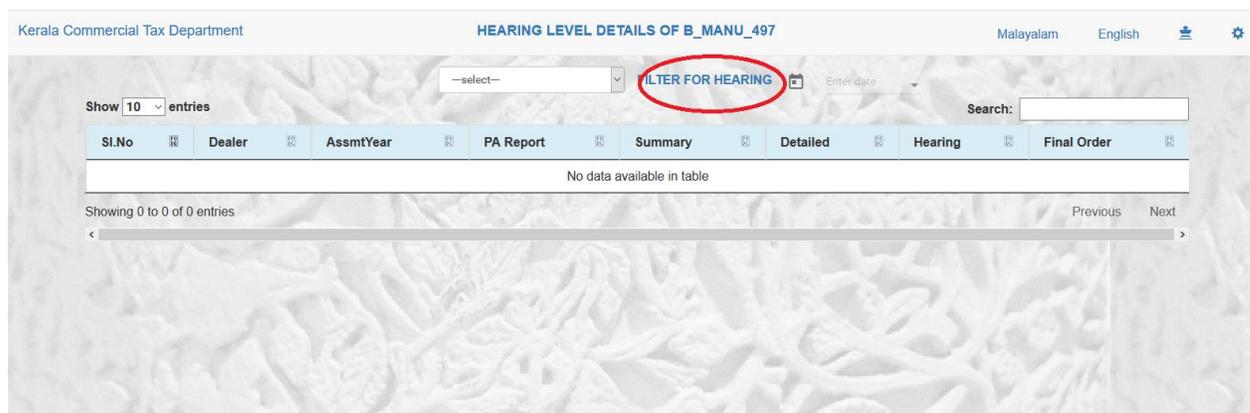
13. The right end field against the assessee (General Notices) will be changed as “Sent”. The details of the assessee will be forwarded to the “Hearing Window”.



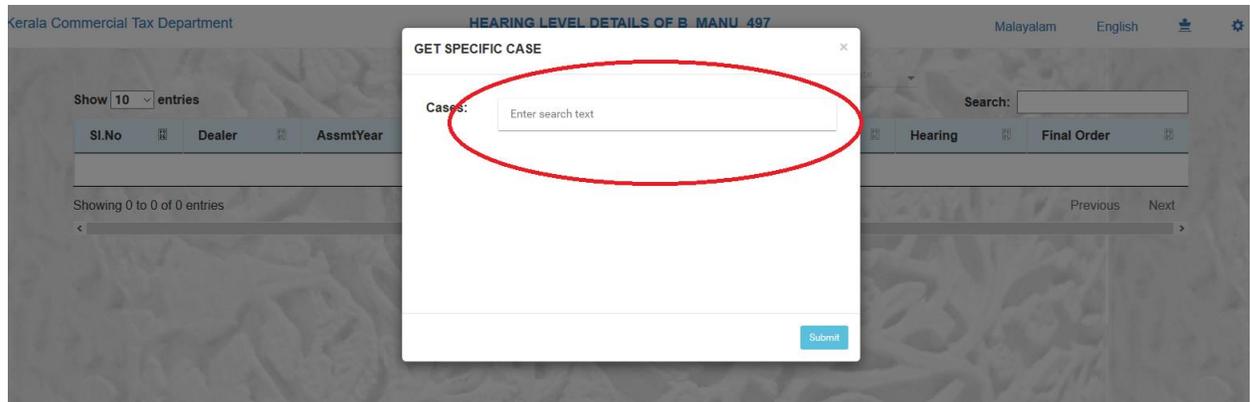
14. Now come to the main screen. Click “Hearing” box, the following window will be displayed. There are 3 options to select the cases posted for hearing.



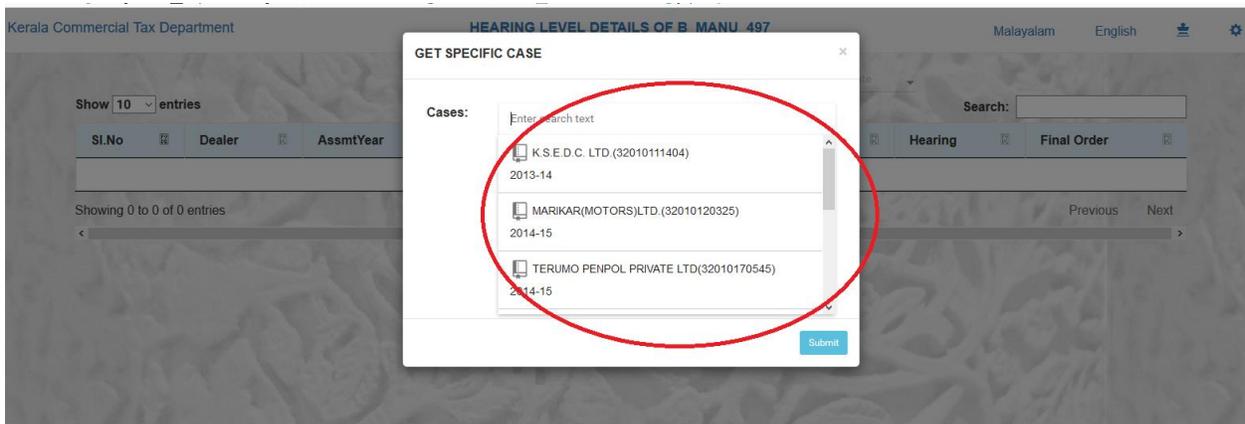
15. The first option is by clicking the “Select” button , you can view the details of hearing (all, past and future) .



16. The second option is by Clicking “Filter for Hearing”



17. You can select the dealer by entering the specific name of the dealer.



18. The Third option is by clicking "Enter date" option.

Kerala Commercial Tax Department HEARING LEVEL DETAILS OF B_MANU_497 Malayalam English

Show 10 entries FILTER FOR HEARING

Enter date

S	M	T	W	T	F	S
May 2019 >						
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
Jun 2019 >						
					1	

No data available in table

Showing 0 to 0 of 0 entries

19. A calendar is popped and by selecting a particular date, the case/cases posted for hearing on that particular date can be viewed as shown below.

Kerala Commercial Tax Department HEARING LEVEL DETAILS OF B_MANU_497 Malayalam English

Future Hearings FILTER FOR HEARING

Search:

Sl.No	Dealer	AssmtYear	PA Report	Summary	Detailed	Hearing	Final Order
1	K.S.E.D.C. LTD.	2013-14	View	View	View	Edit	-
2	MARIKAR(MOTORS)LTD.	2014-15	View	View	View	Edit	-
3	TERUMO PENPOL PRIVATE LTD	2014-15	View	View	View	Edit	-
4	KERALA STATE POULTRY DEVELOPMENT CORPORATION LIMITED	2013-14	View	View	View	Edit	-
5	GLASS AND GLAZING SYSTEMS PRIVATE LIMITED	2013-14	View	View	View	Edit	-
6	MUTHOOOT MOTORS (P) LTD.	2014-15	View	View	View	Edit	-

Showing 1 to 6 of 6 entries

20. The above window will be displayed in all the above three options.

Kerala Commercial Tax Department HEARING LEVEL DETAILS OF B_MANU_497 Malayalam English

Future Hearings FILTER FOR HEARING

Search:

Sl.No	Dealer	AssmtYear	PA Report	Summary	Detailed	Hearing	Final Order
1	K.S.E.D.C. LTD.	2013-14	View	View	View	Edit	-
2	MARIKAR(MOTORS)LTD.	2014-15	View	View	View	Edit	-
3	TERUMO PENPOL PRIVATE LTD	2014-15	View	View	View	Edit	-
4	KERALA STATE POULTRY DEVELOPMENT CORPORATION LIMITED	2013-14	View	View	View	Edit	-
5	GLASS AND GLAZING SYSTEMS PRIVATE LIMITED	2013-14	View	View	View	Edit	-
6	MUTHOOOT MOTORS (P) LTD.	2014-15	View	View	View	Edit	-

Showing 1 to 6 of 6 entries

21. For entering hearing details, rescheduling and postponement of hearing of a particular dealer, click “Edit” button against that dealer. Then the following window will be displayed.

HEARING

Scheduled Reschedule Hearing Log Report Documents Produced Extra Findings Tax Calculation

Business Name : K.S.E.D.C. LTD.

Current Notice No : 32010111404/2013-14/HEARING/1

Hearing Place : AC (ASSMT) SPECIAL CIRCLE THIRUVANANTHAPURAM

Hearing Date : 2019-05-18

Hearing Time : 2:00 PM

*Hearing Result Close and call for another hearing Close all the hearings Postpone current hearing

*Hearing Remarks :

Submit

22. In “Scheduled” window-you can enter the hearing results and hearing remarks. There are 3 options given for entering Hearing result. You have to select one among the three.
1. **Close and call for another hearing**-Here the assessing authority has conducted first hearing and needs second hearing to dispose the case. Here the assessing authority should enter the details of first hearing in the remarks column.
 2. **Close all the hearing**- If the assessing authority completed all the hearing and no further hearing is required, this option should be selected. Here also the hearing remarks should be entered.
 3. **Postpone current hearing**- If the hearing is postponed this option should be selected. The reason for postponement should be mentioned in the remarks column.
23. In the case of 1st option, after entering remarks click “submit”, it will be directed to “reports” window as shown below.

SI.No	Defect	Actual Amount	Changed Amount	Remarks	Existing Remarks	Proof Upload
1	Bogus Interstate Sale	57757	<input type="text" value="57757"/>			Bogus Interstate Sale Upload <input type="button" value="Browse..."/> No file selected. <input type="button" value="Upload"/>
2	Bogus Six Two purchase of Plywood	0	<input type="text" value="0"/>			Bogus Six Two purchase of Plywood Upload <input type="button" value="Browse..."/> No file selected. <input type="button" value="Upload"/>
3	Concessions/Exemptions	473681	<input type="text" value="473681"/>			Concessions/Exemptions Upload <input type="button" value="Browse..."/> No file selected. <input type="button" value="Upload"/>

24. The findings of 1st hearing regarding each mismatch shall be entered in the corresponding fields and the supporting proof shall be uploaded against each mismatches. The details entered in this window will be reflected in the Final Order. Utmost care should be taken while entering the data in this window.

SI.No	Defect	Description	Value
1			
2			
3			
4			
5			
6			

25. In case of additional defects such as OR, CR and defects found during book verification shall be entered in "Extra Findings" window.

SI.	Category	Value	Value
1			
2			
3			
4	Addition	0	0
5			
6			
10	Others	0	0

26. The figures entered in the “Extra findings” will be auto populated in the in the corresponding column (“Others”) in the “Report” window.

27. After entering required details in “Report” window, Click “Submit”.

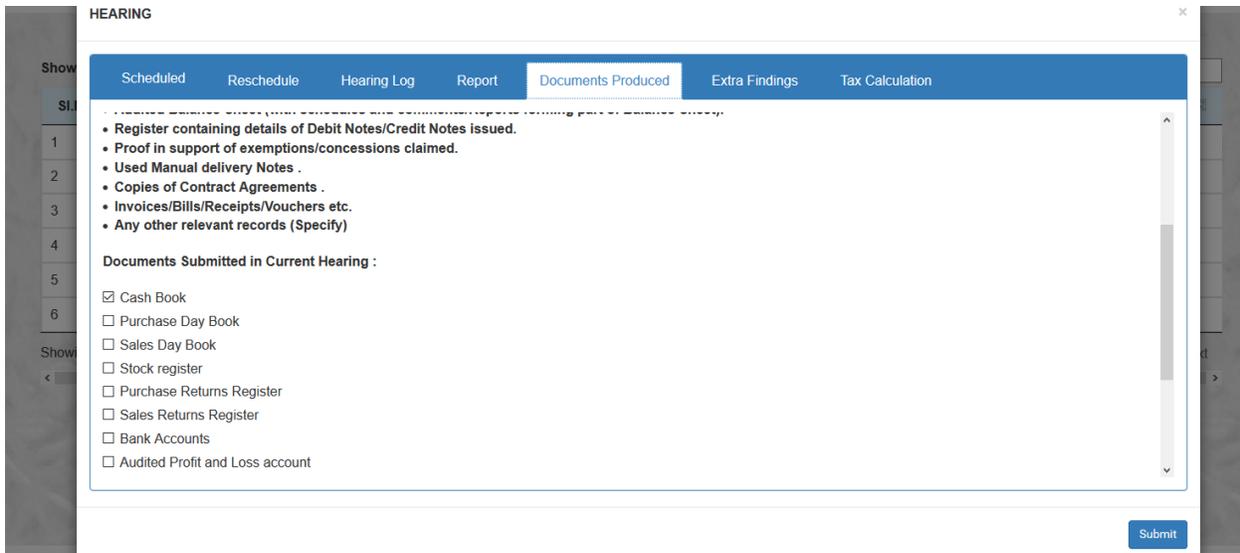
HEARING

Scheduled Reschedule Hearing Log Report Documents Produced Extra Findings Tax Calculation

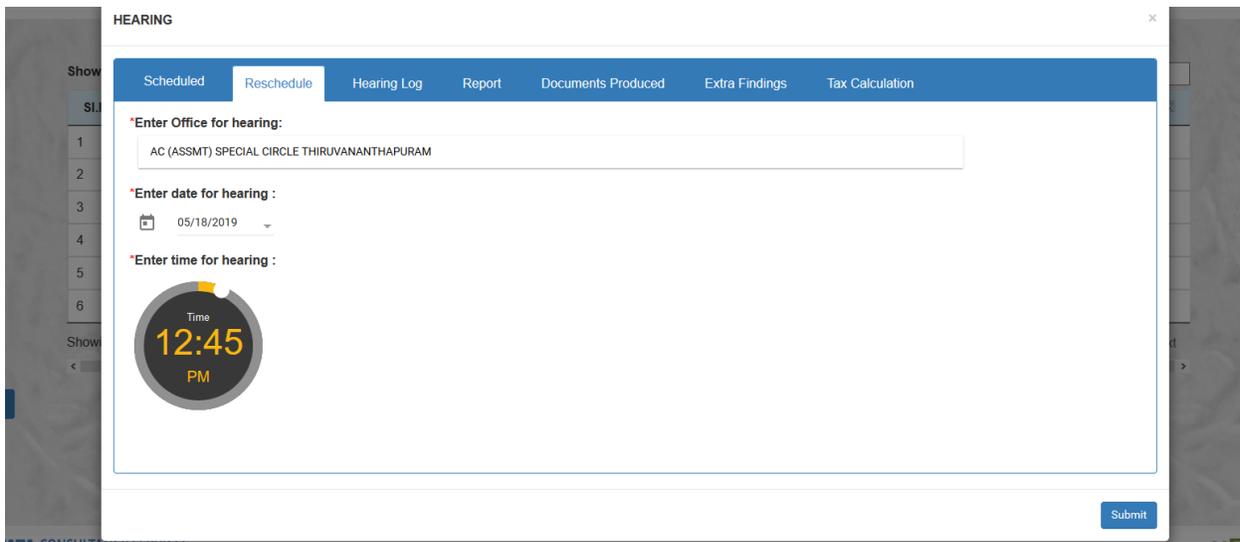
Documents asked to produce for Hearing:

- Cash Book
- Purchase Day Book
- Sales Day Book
- Stock register
- Purchase Returns Register
- Sales Returns Register
- Bank Accounts
- Audited Profit and Loss account
- Audited Balance Sheet (with schedules and comments/Reports forming part of Balance Sheet).
- Register containing details of Debit Notes/Credit Notes issued.
- Proof in support of exemptions/concessions claimed.
- Used Manual delivery Notes .
- Copies of Contract Agreements .
- Invoices/Bills/Receipts/Vouchers etc.
- Any other relevant records (Specify)

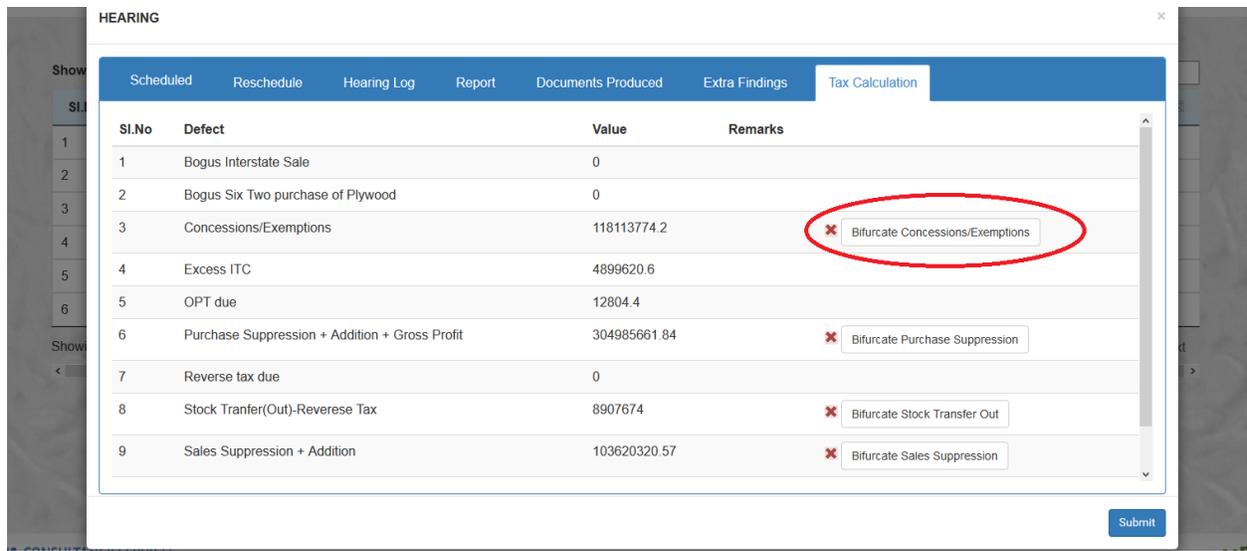
Documents Submitted in Current Hearing :



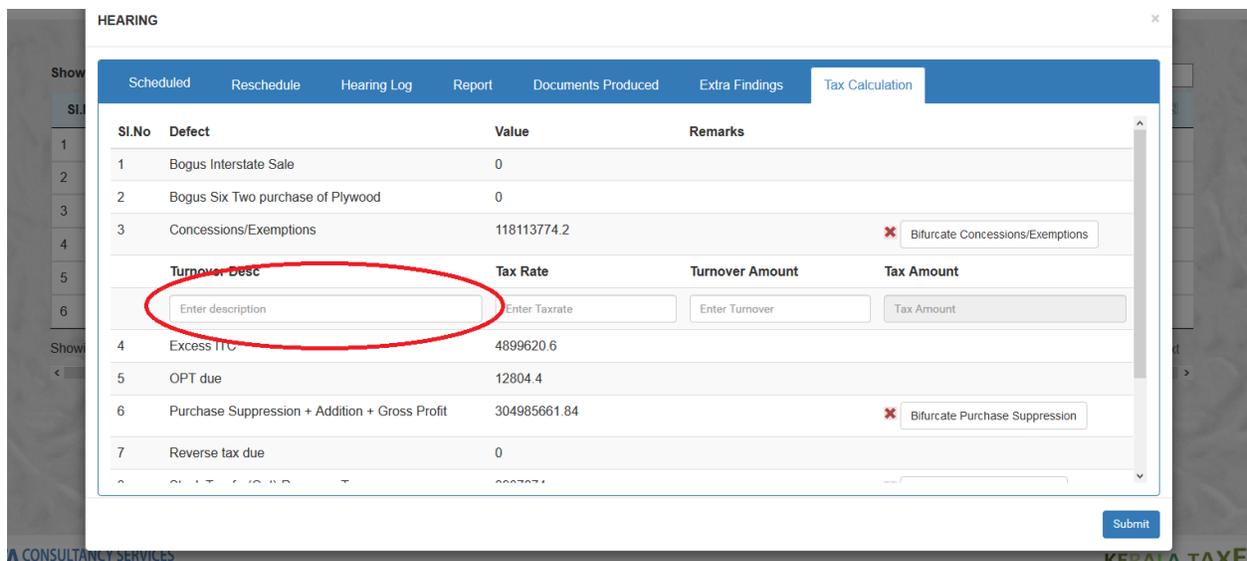
28. It will be directed to “Documents produced” window: Here the details of documents produced shall be entered. Click “Submit”



29. Here the venue, date and time of 2nd hearing shall be entered. After entering the details click “submit”.



30. It will be directed to Tax Calculation window to enter the liability details. Here all the defects are listed out. Some of them are in terms of turnover and some of them are in term of tax. If the defect is in terms of turnover, bifurcation should be made on tax rate basis. For this, click the “Bifurcate” button on the right end against each defects. On clicking “Bifurcate” button, the following field will be displayed.



31. Here, the assessing authority should bifurcate the turnover mentioned in each defect, according to the tax rate, and should enter in the corresponding fields. Tax amount will auto populated.

HEARING

Last Hearing Hearing Log Report Documents Produced Extra Findings Tax Calculation

SI.No	Defect	Value	Remarks
1	Bogus Interstate Sale	0	
2	Bogus Six Two purchase of Plywood	0	
3	Concessions/Exemptions	7068280.88	Hover over me
	Turnover Desc	Tax Rate	Turnover Amount Tax Amount
	Enter description	Enter Taxrate	Enter Turnover Tax Amount
	Enter description	Enter Taxrate	Enter Turnover Tax Amount
4	Excess ITC	23396.11	Hover over me
5	OPT due	0	
6	Others	0	

Note: In the original image, red circles highlight the 'Bifurcate Concessions/Exemptions' button and the 'Enter description' input fields.

32. In case of more than one tax rate, additional fields can be created by clicking each time on the “Bifurcate” button. On completion of bifurcation of entire defective turnover, the red ‘X’ sign will be changed to green ‘Tick’ mark.

HEARING

Last Hearing Hearing Log Report Documents Produced Extra Findings Tax Calculation

SI.No	Defect	Value	Remarks
1	Bogus Interstate Sale	0	Hover over me
2	Bogus Six Two purchase of Plywood	0	Hover over me
3	Concessions/Exemptions	118113774.2	Hover over me
	Turnover Desc	Tax Rate	Turnover Amount Tax Amount
	sdfasdf	5	118113774.2 5905688.71
4	Excess ITC	4899620.6	Hover over me
5	OPT due	12804.4	Hover over me
6	Others	500000	Hover over me

Note: In the original image, a red circle highlights the 'Remarks' column header, and a green checkmark is visible next to the 'Bifurcate Other Defects' button.

33. You can view the remarks entered at the time of hearing against each defects by placing cursor on “Hover over me”. After entering required details click “Submit”. The details will be saved.

HEARING						
Scheduled Reschedule Hearing Log Report Documents Produced Extra Findings Tax Calculation						
Sl.No	Hearing Place	Hearing Date	Notice	Status	Remarks	
1	AC (ASSMT) SPECIAL CIRCLE THIRUVANANTHAPURAM	25-05-2019 4:10 PM	Download	Hearing done and Proceeded for further hearing	Produced the books. next hearing on 30.5.19.	
2	AC (ASSMT) SPECIAL CIRCLE THIRUVANANTHAPURAM	30-05-2019 07.07 AM	Download	Active hearing	na	

34. A revised notice will automatically generate on the basis of the data of hearing details and extra findings entered. If issuance of revised notice is necessary, the assessing authority can download and issue the same from "Hearing Log" window.

No: 2001044475/2016-17/HEARING/2

REVISED NOTICE UNDER SECTION 25(1) OF THE KVAT ACT
2003

Dated: 18-05-2019

Introduction

na

On receipt of the summons and pre assessment notice the dealer/authorized representative appeared before me and produced the following books of accounts/records for verification.

1. Stock register
2. Purchase Returns Register

I have gone through your objections and the documents filed in support of your claim meticulously. It revealed that the following contentions raised by you and the documents produced in support of it are acceptable. But with regard to other aspects, since you have not proved your claim, the assessment will be completed as proposed, the details of which is narrated as under:

Bogus Interstate Sale

na

Stock Tranfer(Out)- Reverese Tax	0			
Sales Suppression + Addition	1255043434.04			
		1255043434.04	4	50201737.36
Others	0			
TOTAL	2667806892.75	2667806892.75		106712275.71

Objections to the above proposal may be filed on or before 05-06-2019 failing which, the proposal will be confirmed without any further intimation. You are also hereby afforded an opportunity of personal hearing on 05-06-2019 07:07 PM at the office of the undersigned.

ASSESSING AUTHORITY.

To,

CHIRAMANURTHI REGIONAL COOPERATIVE MILK PRODUCERS UNION LIMITED,
AMBALATHARA, POONTHURA P.O TVPM.

35. If the option 2nd in the "Hearing Result" ie, "Close all the hearings" is opted, it will also directed to the "Report" window as in the 1st option. This option shall be selected for entering data on second/final hearing also. After entering the required details in the "Report" window click "Submit".
36. It will be directed to "Documents produced" window. Here the details of documents produced at the time of hearing shall be entered. Click "Submit". It will be directed to Tax calculation window as in the option 1. After entering the required details, click 'submit' to save the details.

37. If the option 3rd in the “Hearing Result” ie, “Postpone current hearing” is opted, On submission, a window will be populated for entering venue, date and time of next hearing. After entering the reason for postponement, click “Submit” to save the data. “From the “ hearing log” window, the following adjournment notice can be downloaded and issued to the dealer.

THE KERALA VALUE ADDED TAX RULES, 2005

FORMNO. 22

SUMMONS TO APPEAR IN PERSON AND / OR TO PRODUCE DOCUMENTS

(See Rule 101)

Dated: 18-05-2019

No: 32010114475/2016-17/ADJOURNMENT1/1

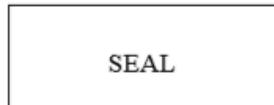
To

MILMA

THIRUVANANTHAPURAM REGIONAL COOPERATIVE MILK PRODUCERS UNION
LIMITED, AMBALATHARA, POONTHURA P.O TVPM.

Your case which was about to held at AC (ASSMT) SPECIAL CIRCLE
THIRUVANANTHAPURAM on 25-05-2019 4:10 PM has been postponed to AC (ASSMT)
SPECIAL CIRCLE THIRUVANANTHAPURAM on 31-05-2019 3:28 PM.

Given under my hand and the seal this day.....20.....



Signature
Official Designation

Future Hearings FILTER FOR HEARING Enter date

Show 10 entries Search:

Sl.No	Dealer	AssmtYear	PA Report	Summary	Detailed	Hearing	Final Order
1	K.S.E.D.C. LTD.	2013-14	View	View	View	View	Final Order
2	MARIKAR(MOTORS)LTD.	2014-15	View	View	View	Edit	-
3	TERUMO PENPOL PRIVATE LTD	2014-15	View	View	View	Edit	-
4	KERALA STATE POULTRY DEVELOPMENT CORPORATION LIMITED	2013-14	View	View	View	Edit	-
5	GLASS AND GLAZING SYSTEMS PRIVATE LIMITED	2013-14	View	View	View	Edit	-
6	MUTHOOOT MOTORS (P) LTD.	2014-15	View	View	View	Edit	-

Showing 1 to 6 of 6 entries Previous 1 Next

38. After the completion of hearing and entering final hearing details , on the right end of the window “Final Order” will be displayed against the assessee. Click on “Final Order”. The following Final order window will be displayed.

FINAL ORDER

Conclusion

Final Order Details

1 Nature of Business:

2 Reply filed date by dealer:

3

4 Place of Business:

5 Total sales turnover returned in Form No. 10:

6 Sales Turnover on which exemption is claimed:

Taxable sales turnover

Submit

Conclusion

Turnover:

Payback Amount
Details

Balance Tax Due(in Rs):

Tax Paid as per
Chalan(in Rs):

Excess tax paid as per
return(in Rs):

Interest payable(in Rs):

Documents Produced

Conclusion

Interest payable(in Rs):

Documents Produced

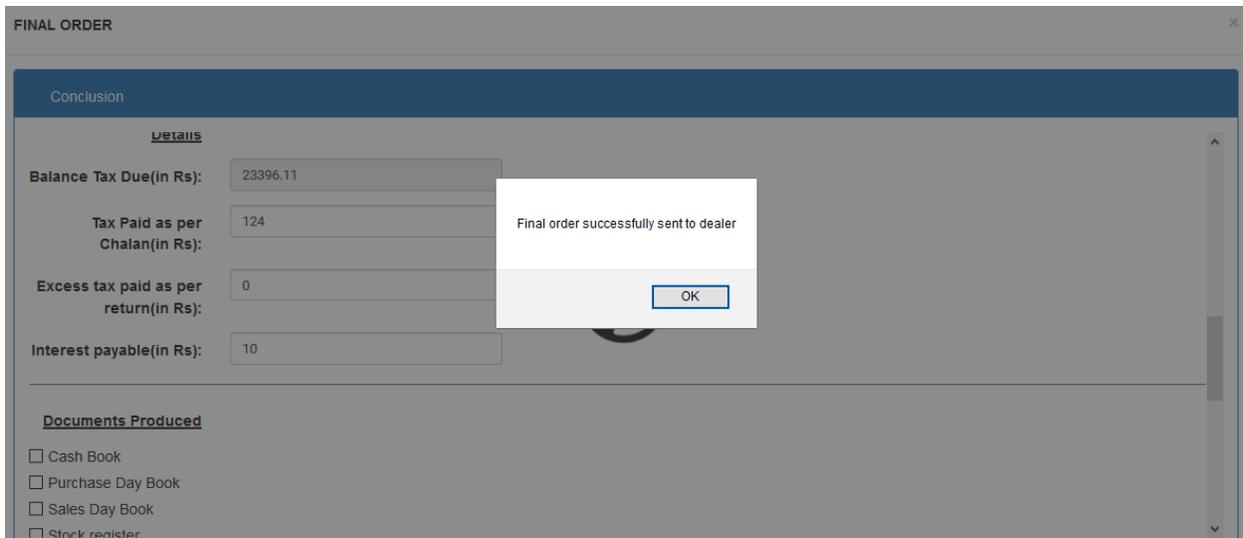
- Cash Book
- Purchase Day Book
- Sales Day Book
- Stock register
- Purchase Returns Register
- Sales Returns Register
- Bank Accounts
- Audited Profit and Loss account
- Audited Balance Sheet (with schedules and comments/Reports forming part of Balance Sheet).
- Register containing details of Debit Notes/Credit Notes issued.
- Proof in support of exemptions/concessions claimed.

Conclusion

- Audited Profit and Loss account
- Audited Balance Sheet (with schedules and comments/Reports forming part of Balance Sheet).
- Register containing details of Debit Notes/Credit Notes issued.
- Proof in support of exemptions/concessions claimed.
- Used Manual delivery Notes .
- Copies of Contract Agreements .
- Invoices/Bills/Receipts/Vouchers etc.
- Any other relevant records (Specify)

***Final Order Remarks**

39. Enter all required data in the conclusion part and click "Submit"



40. The above window will be displayed. Click OK.

Kerala Commercial Tax Department HEARING LEVEL DETAILS OF B_MANU_497

Future Hearings FILTER FOR HEARING Enter date Search:

Show 10 entries

Sl.No	Dealer	AssmtYear	PA Report	Summary	Detailed	Hearing	Final Order
1	K.S.E.D.C. LTD.	2013-14	View	View	View	View	Sent FO DN
2	MARIKAR(MOTORS)LTD.	2014-15	View	View	View	Edit	-
3	TERUMO PENPOL PRIVATE LTD	2014-15	View	View	View	Edit	-
4	KERALA STATE POULTRY DEVELOPMENT CORPORATION LIMITED	2013-14	View	View	View	Edit	-
5	GLASS AND GLAZING SYSTEMS PRIVATE LIMITED	2013-14	View	View	View	Edit	-
6	MUTHOOT MOTORS (P) LTD.	2014-15	View	View	View	Edit	-

Showing 1 to 6 of 6 entries Previous 1 Next

41. The right end field against the assessee will be changed as shown. By clicking 'FO' and 'DN' the Final order and Demand Notice respectively can be downloaded.

DEPARTMENT OF COMMERCIAL TAXES
(Rule of the KVAT Act, Rules, 2003)
Proceedings of the Commercial Tax Officer

Dated: 17-05-2019

1.Registration No:

2.Name of the assessee:

3.Year of Assessment: 2014-15

Read:-1) Pre-Assessment Notice No: 2014-15/PREASSESSMENT/1

2)Primary Hearing Notice No: 3287/2014-15/HEARING/1
dated: 17-05-2019

3)Adjournment Notice No: 3287/2014-15/ADJOURNMENT/1/1
dated: 17-05-2019

4)Revised Notice No: 3287/2014-15/HEARING/2
dated: 17-05-2019

5)Final Revised Notice No: 3287/2014-15/HEARING/3
dated: 17-05-2019

Reply filed by the dealer dated: 18-05-2019

ORDER

....., is a registered dealer in the rolls of this office, filed annual return for(2014-15) disclosing turnover details not available On scrutiny of returns some irregularities were noticed. Hence accounts called for and a pre assessment notice was issued stating the following defects.

Nature of defect	Amount (in Rs.)
Total Purchase suppression	6800581.53
Total sales suppression	87336.24
Excess Input tax availed	23396.11

--	--	--	--	--

Hence the following Order is pronounced.

ORDER NO: 52010100000/2012-13/ORDER/1 DATED 18-05-2019

In the circumstances stated above, the assessment for [.....] is completed as proposed as under:

.....

Balance Tax Due : Rs.4445802.99

Tax paid as per chalan : Rs.123

Excess tax paid as per return : Rs.213213

Net Tax Amount to be Paid : Rs.4232466.99

Interest Payable : Rs.213

This should be paid as specified in the Demand Notice issued.

ASSESSING AUTHORITY.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 12

NOTICE OF DEMAND

[See Rules 22,38,52,53 & 55]

Registration Certificate No:

Tax Identification No:

Demand No:

Year/Return Period: 2012-13

To,

.....

..... (SRI LAKSHMI COTTAGE, 75 SRI LAKSHMI HOTEL, ARSICOTT,),

TVPM

Take notice that on the basis of return in form No.10 filed by you for the return period 2012-13 and/or as per this office proceedings dated 18-05-2019 relating to assessment or otherwise you are liable to pay balance dues as shown below

SI No.	Particulars	Due	Paid	Balance
1.	Tax	4445802.99	213336	4232466.99
2.	Redemption fee			
31.	Interest fee	213		213
4.	Penalty			
5.	Registration Renewal fee			
6.	Others			
	Total	Rs.4446015.99	Rs.213336	Rs.4232679.99

This balance amount of Rs.4232679 (Rupees Forty Two Lakh Thirty Two Thousand Six Hundred and Seventy Nine in words) shall be paid within fifteen days from the date of service of this notice by crossed cheque or crossed demand draft in favour of the undersigned or by remittance into the Government Treasury at failing which the same will be recovered as if it were an arrear of land revenue and/or fine imposed by Magistrate besides being proceeded against for imposition of penalty under Section68 / Section 69 of the Act.

Signature of the Assessing Authority

Place :

Date :

42. The Print outs of the Final Order and Demand Notice has to be taken and properly authenticated and issued to the assessee.

