

No. ITMC-19262/14/CT

Office of the Commissioner  
Commercial Taxes Department  
Tax Towers, Killippalam, Karamana P.O  
Thiruvananthapuram dt.03-07-2014

**CIRCULAR No. 18 / 2014**

Sub:- KVAT Act - Filing of monthly statements by awarders in Form 20C - instructions issued – reg.

Ref:- Circular No.04/2012

Section 10 of the KVAT Act mandates that every awarder shall deduct tax at source from payments effected to works contractor who is liable to pay tax under Section 6 and to remit it to Government. The awarder in such case shall also file returns as prescribed.

Vide Circular referred above, the Department has facilitated online enrolment facility for all awarders and for e-Payment of TDS collected to Government. The filing of returns in Form No.10C by awarders has been dispensed with and e-filing of monthly statement in Form 20C has been prescribed.

The credit of the TDS remitted by awarders is automatically transferred to the corresponding works contractor's e-return. It is seen that in cases where there is no liability to effect e-payment of TDS, statement in Form 20C is not seen filed. In order to effectively cross verify the work details furnished by works contractors, it is essential that the awarders file Form 20C mandatorily even if there is no tax liability.

In the circumstances, all assessing authorities shall ensure that all awarders file form 20C statements every month even if there is no liability to pay TDS.

Sd/-  
**Commissioner**