

**CIRCULAR No. 05 / 2011**

Sub: Kerala Commercial Taxes – e-Services – Online submission of Application for Registration, Salesman Permit, Exhibition or Exchange mela, Compounding option and Liability Certificate-Reg:-

The Commercial Taxes Department has already provided the following e-Services to traders to ease the tax administration.

- e- Filing of Return.
- e- Uploading invoices.
- e- Payment of Tax.
- e- Payment of Advance Tax.
- e- Consignment Declaration.
- e- Uploading of Stock Inventory.
- e- Filing of Audited Statement.
- e- Renewal of Registration.

The Department has decided to add-on some more e-Services to facilitate the service to traders more simple and transparent. They are:

- e-Communication.
- e-Registration.
- e-Uploading of Application for Salesman Permit, Exhibition or Exchange mela, Compounding option and Liability Certificate.

**e- Communication:** Kerala Commercial Taxes Department has provided official e-mail ID to all officials off and above the rank Commercial Tax Officer. <http://webmail.keralataxes.gov.in> is the URL to access the official mail box. All officers are directed to login the mail immediately and all official communications should be made through this mail from 1<sup>st</sup> April 2011 onwards. The officers should bestow personal attention to watch mails everyday and to give timely reply.

Department has also created e-mail ID to all traders for easing the communications with the department. The Home page of KVATIS provides a link to access the e-mail to traders. TIN number of the respective dealer prefixing 'k' is the e-mail ID of dealers: Eg: [k32012412455@keralataxes.gov.in](mailto:k32012412455@keralataxes.gov.in) for a dealer with TIN 32012412455. All notices and communications to the dealers from the department will be conveyed through this mail. The dealers can also use this mail to ask queries to the assessing authority.

Department has also launched an e-SMS platform to provide communications to the traders through SMS. The messages can be properly conveyed to the dealers only if all the dealers have furnished their Mobile numbers to the Department. Therefore all dealers are requested to furnish your mobile numbers, while renewing registration.

**e- Registration:** From 1<sup>st</sup> April 2011 onwards the Department is providing a facility to the traders to submit Application for Registration through online. For new registration, the applicant has first to register with KVATIS and obtain a temporary user ID and password for submitting the online application. Login to [www.keralataxes.gov.in](http://www.keralataxes.gov.in) and the dealers can directly upload registration application details in to the KVATIS through online. After entering complete details into the system, the dealer can submit the application through online. After submitting the application through online, dealer shall take a printout of filled up application form from KVATIS and affix photograph and signature on the downloaded form and submit the application to the concerned Commercial Tax Office along with enclosures specified in KVAT Rules. The registration application should be accompanied with the proof of payment of registration fee prescribed. PAN issued by Income Tax Department is to be submitted and those who are not having PAN shall declare the fact. No officers shall accept manually filled up registration applications after 1<sup>st</sup> April 2011. A single online registration application format is available for all categories of traders. In this connection, the existing forms Form 1, 1A, 1B, 1E, 1G, 1H are replaced with a new Form No. 1 as in **Annexure – I**.

On producing the hard copy of the application along with enclosures by the dealer, concerned officer should receive the application and verify the enclosures. The officer should follow the prevailing procedures and shall generate TIN and password. Once TIN is generated, a Certificate of Registration is to be downloaded from the KVATIS and issued to the dealer after affixing signature and office seal. The existing certificates of registration in Form No. 4, 4A, 4B are replaced with a new Form No. 1A as in **Annexure – II**.

**e-uploading of Application for Salesman Permit, Exhibition or Exchange mela, Compounding option and Liability Certificate:** From 1st April 2011 onwards, all registered dealers are required to submit online application for Salesman Permit. From 15<sup>th</sup> April 2011 onwards all registered dealers are also required to submit applications for Exhibition or Exchange Mela, Compounding option, Liability Certificate through online. Dealer can login to KVATIS using the existing e-filing user ID and password and submit the respective application forms through online and make online payment of fee prescribed. To simplify the process, the existing application form Nos. 1C,1D, 1DA, 5, 5A, 7, 20D are replaced by new Form No. 1B as in **Annexure – III**.

Once the dealer has submitted the application through online, the concerned assessing authority can view the application in KVATIS and if the application is approved, respective certificate or permit can be downloaded from the KVATIS and issued to the dealer after affixing signature and office seal. Permits will be issued only to the commodities covered under the Registration Certificate. If the dealer is not able to select any commodity, the commodity for which permit is required is to be updated in KVATIS by the Assessment Circle. Permits can be obtained only after the online renewal of registration. The existing Salesman Permit in Form No. 7A is replaced with a new Form No. 1C as in **Annexure – IV**. The existing Permit for Exhibition or Exchange Mela in Form No. 4C is replaced with a new Form No. 1D as in **Annexure – V**.

Jewelers, Metal crushing units, Video Library, Hotels, Bar Hotels etc can submit compounding application through online from 15<sup>th</sup> April 2011 onwards. Once the application is submitted by the dealer through online, the concerned assessing authority can view the application in KVATIS and if the application is approved, respective permission for opting

compounding can be downloaded from the KVATIS and issued to the dealer after affixing signature and office seal. The existing permission for opting compounding in Form Nos. 4D, 4DA, 4DB, 4DC, 4DD, 4DE are replaced by new Form No. 1E as in **Annexure – VI**.

The Application for obtaining Liability Certificate to the works contractors are to be submitted through online from 1<sup>st</sup> April 2011 onwards. Once the application is submitted by the dealer through online, the concerned assessing authority can view the application in KVATIS and verify the same. The officer can approve the application through KVATIS. He is also provided with an option to enter the liability, if any, applicable. If the application is approved, respective Liability Certificate can be downloaded from the KVATIS and issued to the dealer after affixing signature and office seal. The existing Liability certificates in Form No.20B, 20E are replaced by new Form No. 1EE as in **Annexure – VII**.

Online Renewal of Registration was commenced during the last year. While renewing registration, if the dealer is having VAT and CST registration, but, the system shows only renewal fee for VAT, such dealers should contact Assessing Authority to update the CST registration status in KVATIS. The registration renewal can be made only after rectifying the defect. All dealers are directed to furnish PAN issued by the Income Tax Department, as it is mandatory requirement while switch over to GST. It is also directed to submit the proof thereof in hard copy before the Assessing Authority on or before 1<sup>st</sup> May 2011. If the dealer does not have a PAN, a declaration to that effect is to be furnished before the assessing authority as shown below:

#### DECLARATION

I, \_\_\_\_\_ (proprietor / authorized signatory) of \_\_\_\_\_ (Trade Name) having TIN \_\_\_\_\_ hereby declare that my business concern have not obtained PAN from Income Tax Department. I hereby undertake that I shall intimate the PAN number as soon as PAN is issued from the Income Tax Department.

#### OR

I, \_\_\_\_\_ ( proprietor / authorized signatory) of \_\_\_\_\_ (Trade Name) having TIN \_\_\_\_\_ hereby declare that PAN registration with the Income Tax Department is not mandated for the business concern.

Place:

Name of Proprietor / Authorised Signatory

Date:

Signature:

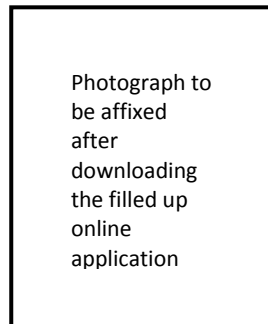
The Certificate of Registration issued is valid for one year. Therefore after online renewal of the registration by the dealer, the officer could download a printout of the Certificate of Registration Form No. 2 from KVATIS and issue to the trader after affixing signature and seal.

Sd/-  
COMMISSIONER

## ANNEXURE I

### APPLICATION FORM FOR ONLINE REGISTRATION FORM NO 1

- District (Select from List of Districts)
  - Registration Office (List of Offices within the district)
  - Type of Registration: VAT / Presumptive / Government Department / Bank / Parcel, Transporting, Lease Wagon Agency / Casual Trader
1. Full name of Applicant Dealer (for individuals – first name, a. middle name, last name initials at the end):
  2. Date of Birth of the Applicant (DD/MM/YYYY):
  3. Trade Name (no salutation):
  4. Principal Place of Business
    - a. Building Name:
    - b. Building No:
    - c. Occupancy Status : Rental / Owned
    - d. Panchayat / Municipality / Corporation :
      - o Description:
    - e. Ward No:
    - f. Place Name:
    - g. Post Office:
    - h. Pincode:
    - i. Whether invoices are issued from the premises: (Y/N)
    - j. Telephone Number:
    - k. Mobile Number:
    - l. Fax No.
    - m. E-Mail ID:
    - n. Website
  5. Details of Branches (if any): (furnish details a to k above)
  6. Details of Godowns (if any): (furnish details a to k above)
  7. Details of Sister Concerns (if any): (furnish details a to k above + TIN)
  8. Details of Branch Business outside the State : (furnish details a to k above + TIN)
  9. Permanent Address for Communication (Residential): (Details a to k)
  10. Constitution of business : (for options c,d,e, furnish residential address, bank details and PAN separately)
    - a. Proprietorship
    - b. Partnership Firm
    - c. Limited Liability Partnership
    - d. Company
    - e. Society
    - f. Local Authority
    - g. Public Sector Undertaking
    - h. Central Government Department
    - i. State Government Department
    - j. Autonomous Body
    - k. Bank
    - l. Others (specify)(Date of Incorporation to be specified except for proprietorship)
  11. Nature of Business
    - a. Trader
    - b. Manufacturer (Details of unit)
    - c. Service Sector
    - d. Works Contract
    - e. Job work
    - f. Right to use
    - g. Awarder
    - h. Casual Trader
    - i. Auctioneer
    - j. Government Contractor
    - k. Others (specify)
  12. Permanent Account Number of the applicant dealer (PAN):  
(mandatory field, if no PAN applicant has to certify that he/she does not have a PAN)
  13. Aadhaar UID Number (if any):
  14. License issued by Local Bodies.
    - a) License / Permit number:
    - b) Name of the issuing authority:
  15. License issued by other Departments.
    - a. License / Registration No:



- b. Name of the Authority:
- 16. Commodities Dealt with:
- 17. Annual turnover for the immediate preceding year: Rs. \_\_\_\_\_
- 18. Expected turnover during the year: Rs.
- 19. Date of commencement of business :
- 20. Whether registration under CST Act required? Yes / No
  - a. Interstate Purchases [ Sec 7(1) ] : Yes / No
  - b. Interstate Sales [ Sec 7(2) ] : Yes / No
- 21. Details of Bank Account (All refunds from the Department will be credited to this account)
  - a. Name of the Bank:
  - b. Name of the branch:
  - c. MICR Number:
  - d. Account Number:
  - e. Nature of Account:
- 22. Details of security furnished (as per the rate prescribed )
- 23. Name and address of the Manager, if appointed
  - a. Name
  - b. Building name
  - c. Building Number
  - d. Area / Road
  - e. Locality
  - k. Number
  - f. Post Office
  - g. Pin code
  - h. E-mail Id
  - i. Telephone Number
  - j. Mobile
- 24. Name and address of the Power of Attorney holder
  - a. Name
  - b. Building name
  - c. Building Number
  - d. Area / Road
  - e. Locality
  - f. Post Office
  - g. Pin code
  - h. E-mail Id
  - i. Telephone Number
  - j. Mobile Number
- 25. Details of Registration Fee paid.

Place .....

Date : .....

Signature of the Applicant \_\_\_\_\_

Designation / Status : \_\_\_\_\_

ANNEXURE II



**COMMERCIAL TAXES DEPARTMENT**

GOVERNMENT OF KERALA  
**CERTIFICATE OF REGISTRATION**

FORM No.1A

See Rule 17(14) of KERALA VALUE ADDED TAX RULES, 2005  
(Not Transferable)

This is to certify that M/s / Sri. / Smt. \_\_\_\_\_  
(Trade Name \_\_\_\_\_) is registered with Commercial Taxes  
Department, Government of Kerala under Section 16 of the Kerala Value Added Tax Act,  
2003.

1. VAT Registration number TIN / PIN : .....
2. CST Registration number :
3. Assessment Circle :
4. Registration Category :
5. Name of the Applicant :
6. Principal Place of Business :
7. Number of Branches if any:
8. Number of Godowns if any:
9. This certificate is valid from .....(date) to 31<sup>st</sup> March ..... or until  
cancelled / suspended / surrendered.
10. Commodities dealt with.

Place .....

Date : .....

Signature of the Assessing Authority

Name, Designation and Office

(Seal)

*Note: Details of branches and godowns, if any, are annexed.*

## ANNEXURE III

### **ON-LINE APPLICATION FOR SALESMAN PERMIT / EXHIBITION OR EXCHANGE MELA / COMPOUNDING / LIABILITY CERTIFICATE / REGISTRATION RENEWAL**

FORM No.1B

TIN / PIN:

Application Category: Salesman Permit / Exhibition or Exchange Mela / Compounding Application / Registration Renewal / Application for Liability Certificate

Name of Dealer :

Trade Name :

#### **Salesman Permit**

1. List of Commodities to be covered under the Permit :
2. Number of permits required:
3. Date from which permit is required
4. Fee to be paid (*e-payment*) :

#### **Exhibition or Exchange Mela**

1. List of Commodities to be covered under the Exhibition :
2. No. of Premises where exhibition is conducted:
3. Address of each premises:
4. Movement of Consignment to the premises: Interstate purchase / Interstate stock transfer / Import / Intrastate Stock transfer / Local purchase
5. Consignor Details:
6. Period of exhibition: From ..... To.....
7. Fee to be paid (*e-payment*):

#### **Compounding under Section 8**

I hereby opt to pay tax under **Sections 8 of KVAT Act, 2003 and Section 7 of the KGST Act, 1963** and Rules made there under.

Category of Dealer: Works contract / Gold / Cooked Food / Bar Hotels - Cooked food / Bar Hotel Liquor / Metal Crushers / Chicken / CD Libraries / Medicine.

##### **1. Works Contract**

I hereby opt for payment of tax under Clause (a) of Section 8 of the Kerala Value Added Tax Act, 2003 in respect of the following works:

1. Compounding for the year
2. Compounded for all works undertaken by me for the year : Yes / No
3. If no, I opt for work-wise compounding scheme
4. Whether having interstate purchase : Yes / No
5. Whether executing works awarded by Govt. of Kerala / Kerala Water Authority / Local Authorities only. - Yes / No

Details of compounding **(in case of work wise compounding the following details relating to subsequently awarded works has to be updated in the KVATIS within one month from the date of agreement )**

1. Serial Number
2. Name and address of the awarder
3. Work order number and date
4. Description of work
5. Location
6. Whether compounded for the previous year
7. Total contract amount
8. Amount received upto the preceding 31<sup>st</sup> March
9. Compounding rate applicable 3% / 3% + tax on interstate purchases / 4%

Details to be furnished in case of builders

1. Serial number
2. Name of the project
3. Type (with plinth area in of each type)
4. Number of flats / villas under each type
5. Proposed sq. ft. value
6. Total estimated value
7. Rate of tax

**2. Gold Compounding**

- a. Compounding opted for the previous year
  - i. Total Turnover for the previous year: \_\_\_\_\_ (below 10 Lakhs / Above 10 Lakhs & below 40 Lakhs / Above 40 Lakhs & below 1 Cr / Above 1 Cr.
  - ii. Tax paid or payable whichever is higher for the previous year: \_\_\_\_\_
- b. Compounding not opted for the previous year
  - i. Annual Turnover: \_\_\_\_\_ (below 10 Lakhs / Above 10 Lakhs & below 40 Lakhs / Above 40 Lakhs & below 1 Cr / Above 1 Cr.
  - ii. Tax paid or payable whichever is higher for the preceding 3 years  
Year 1 : \_\_\_\_\_ Year 2 : \_\_\_\_\_ Year 3 : \_\_\_\_\_
- c. New branches opened in the current year: Yes / No

Sl.No.	Name of the branch	Address of the branch

- d. if transacting business for less than one year :

Month	Turnover	Output Tax Due	Net Tax payable

- e. Whether transacting business under brand name : Yes / No

Sl.No	Name of Franchisee	TIN

**3. Cooked Food Compounding**

- a. Hotels excluding bar hotels
  - i. I opt for compounding for the financial year :

**4. Bar Hotels / Club / Heritage Hotels – Cooked food**

- a. I opt for compounding for the financial year :
  - i. Compounding opted for the preceding year
    1. Tax paid during the preceding year :
  - ii. Compounding not opted for the previous year
    1. Turnover for preceding three years :
      - a. Year 1:
      - b. Year 2:
      - c. Year 3
    2. Location : Municipality / Corporation / Panchayat
    3. Star Status :
  - iii. Tax paid or payable whichever is higher for the preceding 3 years
    1. Year1 :
    2. Year 2 :
    3. Year 3 :

(Turnover includes turnover of cooked food and beverages prepared by you and turnover of packed water, cigarettes and soft drinks purchased from registered dealers.)

**5. Bar Hotels – Liquor**

- a. I opt for compounding for the financial year :
  - i. Location : Municipality / Corporation / Panchayat



- ii. Star Status :
- iii. Compounding status for the previous years:
  - 1. Year 1 - Yes / No – TOT paid / Payable
  - 2. Year 2- Yes / No – TOT paid / Payable
  - 3. Year 3- Yes / No – TOT paid / Payable
  - 4. Year 4- Yes / No – TOT paid / Payable
  - 5. Year 5- Yes / No – TOT paid / Payable

**6. Metal Crusher Units**

- a. I opt for compounding for the financial year :
- b. Single Crusher only  
Jaw Size:
  - 1. upto 30.48cm X 22.86cm
  - 2. Exceeding 30.48cm X 22.86cm and upto 40.64cm X 25.40cm
- c. Multiple Crusher

Jaw Size	No. of Primary Crushers	No. of Secondary Crushers
upto 30.48cm X 22.86cm		
Exceeding 30.48cm X 22.86cm and upto 40.64cm X 25.40cm		
Exceding 40.64cm X 25.40cm		

- d. Cone Crusher: Yes / No  
If yes, Number of Cone Crushers : \_\_\_\_\_

**7. Chicken**

- a. I opt for compounding for the financial year :
  - i. Location : Corporation / Municipality / Panchayat.
  - ii. Number of branches :
  - iii. Check posts of entry into the State

**8. CD Library**

- a. I opt for compounding for the financial year :
  - i. Location : Corporation / Municipality / Panchayat.
  - ii. Number of branches :

**9. Medicine Dealers**

- a. I opt for compounding for the financial year :
  - i. Whether compounding on MRP opted for the preceding year : Yes/No

**Liability Certificate**

- a. Name & Address of Awarder :
- b. TIN of Awarder (if any):
- c. Nature of contract (Specify):
- d. Work order No. and date :
- e. Work Site Address:
- f. Period of work:
- g. Gross Contract Amount:
- h. Payment received up to previous year:
- i. Balance payment :
- j. Sub Contract if any:
- k. Whether Compounding opted for the contract :
- l. Nature of Compounding opted : (Annual / work wise)
- m. Rate of Compounding :
- n. Interstate Purchase Value :
- o. Advance Tax Paid :

**Registration Renewal**

- 1. I request for renewal of registration for the year:
- 2. Changes if any in the constitution of business: Yes / No  
(If Yes, fill in online registration form entirely and the details will be updated only after approval of the assessing authority) .

ANNEXURE IV



COMMERCIAL TAXES DEPARTMENT  
GOVERNMENT OF KERALA

**SALESMAN PERMIT**

FORM No.1C

See Rule 21(4) of KERALA VALUE ADDED TAX RULES, 2005  
(Not Transferable)

This is to certify that M/s / Sri. / Smt. \_\_\_\_\_  
(Trade Name \_\_\_\_\_) is hereby authorized to consign goods covered  
under this permit by himself or through an authorized salesman under the provisions of the  
Kerala Value Added Tax Act, 2003.

1. VAT Registration number TIN / PIN : .....
2. Assessment Circle :
3. Registration Category :
4. Name of the Applicant :
5. Principal Place of Business :
6. This certificate is valid from .....(date) to 31<sup>st</sup> March ..... or until  
cancelled / suspended / surrendered.
7. Commodities dealt with.

Place .....  
Date : .....

Signature of the Assessing Authority  
Name, Designation and Office

(Seal)

Note:- Provision for incorporation of Cancellation / suspension / surrender of issued  
certificate to be available in KVATIS.

ANNEXURE V



**COMMERCIAL TAXES DEPARTMENT**  
GOVERNMENT OF KERALA  
**PERMISSION FOR CONDUCTING EXHIBITION / EXCHANGE MELA**  
FORM No.1D  
See Rule 17(29) of KERALA VALUE ADDED TAX RULES, 2005  
(Not Transferable)

This is to certify that M/s / Sri. / Smt. \_\_\_\_\_  
(Trade Name \_\_\_\_\_) is hereby authorized to consign goods covered under this certificate to conduct exhibition or exchange mela or price scheme under the provisions of the Kerala Value Added Tax Act, 2003.

1. VAT Registration number TIN / PIN : .....
2. Assessment Circle :
3. Registration Category :
4. Name of the Applicant :
5. Principal Place of Business :
6. Place of Exhibition / exchange mela / price scheme :
7. Consignor details:
8. This certificate is valid from .....(date) to .....
9. Commodities dealt with.

Place .....  
Date : .....

Signature of the Assessing Authority  
Name, Designation and Office

(Seal)

## ANNEXURE VI



### COMMERCIAL TAXES DEPARTMENT

GOVERNMENT OF KERALA

#### PERMISSION TO PAY TAX UNDER COMPOUNDING SCHEME

**CATEGORY** – Works Contract / Gold / Cooked Food / Bar Hotels - Cooked food / Bar Hotel  
Liquor / Metal Crushers / CD Libraries / Medicine

FORM No.1E  
(Not Transferable)

This is to certify that M/s / Sri. / Smt. \_\_\_\_\_  
(Trade Name \_\_\_\_\_) is hereby permitted to pay tax at compounding  
scheme as per section 8 of the Kerala Value Added Tax Act, 2003.

1. VAT Registration number TIN:
2. Assessment Circle :
3. Name of the Applicant :
4. Principal Place of Business :
5. This certificate is valid from .....(date) to 31<sup>st</sup> March .....

[ Only the selected category details below to be appended to the certificate ]

#### Works Contract

- a. Compounded for whole year. Yes / No
- b. Interstate purchases : Yes / No
- c. Individual work compounding

Sl.No.	Work order. No. & Date:	Description of work :	Awarder Name :	Amount of contract :	Period of contract: From :..... To: .....	Compounded rate : ( 3%, 4%)	Whether liability to pay VAT on interstate purchase: Yes / No.

#### Conditions

1. Returns shall be submitted as per Rule 24 along with payment of tax
2. Permission holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. Purchase tax u/s.6(2) shall be paid in respect of purchases from persons other than registered dealers [applicable in cases covered by sec.8(a)(i)]
4. Contracts shall not involve transfer of material in the form of goods

#### Gold Compounding

Total Compounded Tax determined by Assessing Officer during the year (as per the proceedings attached hereunder):

Order No: \_\_\_\_\_ Dated: \_\_\_\_\_

Total Compounded Tax determined:

### **Cooked Food Compounding**

- a. Hotels excluding bar hotels
  - i. Compounded tax at the rate of 0.5% shall be paid on the sales turnover of Cooked food, beverages, sweets & fresh juice prepared by you.
  - ii. The purchase of raw materials from unregistered dealers attract purchase tax.

#### **Conditions**

1. Quarterly returns shall be submitted as per Rule 24 along with tax.
2. Permission holder shall neither collect tax nor claim input tax credit on tax paid on inputs.
3. Permission holder shall not supply food and beverages to any airline service company or institution or shipping company for serving in air craft, ships or steamer or serve food in air craft, ship, steamer, bar attached hotel or star hotel as stipulated u/s.8(c).
4. This permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act / Rules or conditions mentioned above.

### **Bar Hotels / Club / Heritage Hotels – Cooked food (applicable for below 3 star)**

- a. Compounding opted for the previous year
  - i. Total Turnover for the previous year: \_\_\_\_\_
  - ii. Tax paid or payable whichever is higher for the previous year: \_\_\_\_\_
  - iii. Compounded Tax due of the Current Year : 115% of the tax paid or payable whichever is higher for the previous year
- b. If compounding not opted for the previous year
  - i. Tax paid or payable whichever is higher for the preceding 3 years
    1. Year 1 :
    2. Year 2 :
    3. Year 3 :
  - ii. Compounded Tax due of the Current Year : 125% of the tax paid or payable whichever is higher for the previous year

#### **Conditions**

1. Returns shall be submitted as per Rule 24 along with payment of tax
2. Permission holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. This permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act / Rules or conditions mentioned above.

### **Bar Hotels – Liquor**

Total Compounded Tax determined by Assessing Officer during the year (as per the proceedings attached hereunder):

### **Metal Crusher Units**

- a. Single Crusher only
  - i. upto 30.48cm X 22.86cm : Rs.25000/-
  - ii. Exceeding 30.48cm X 22.86cm and upto 40.64cm X 25.40cm :Rs.100,000/-
- b. Multiple Crusher

Jaw Size	No. of Units	Rate
upto 30.48cm X 22.86cm		40,000
Exceeding 30.48cm X 22.86cm and upto 40.64cm X 25.40cm		1,40,000
Exceeding 40.64cm X 25.40cm		2,80,000
Primary Crushers		50% of sum above
Cone Crusher:		Rs.15,00,000/-

c. Compounded Tax payable for the current year: Rs.

#### Conditions

1. Quarterly returns shall be submitted as per Rule 24 along with proof of payment of tax.
2. Permission holder shall neither collect tax nor claim input tax credit on tax paid on inputs.
3. This permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act / Rules or conditions mentioned.
4. New machineries, if any installed shall be intimated to the assessing authority within 15 days.

#### Chicken

Permitted to compound Turnover of chicken at 12.5% on the floor value fixed by the Commissioner.

#### CD Library

- a. Corporation / Municipality : Rs.1000 per year
- b. Panchayat. : Rs.500 per year
- c. Number of branches :
- d. Total compounding Fee payable :

#### Medicine Dealers

- a. Permitted to compound Turnover of medicines and drugs falling under IIIrd Schedule of the KVAT Act @ 4% on MRP value.
- b. Specify whether : Ayurvedic / Allopathic / Homeopathic etc.

#### Conditions

1. Permission holder shall file return on monthly basis and pay compounded tax due thereof.
2. Option for composition shall include:- All categories of medicines and sold by the permission holder as stipulated under Rule 11(1).
3. This permission shall be liable to be cancelled in the event of contravention of Kerala Value Added Tax Act/Rules
4. No trade discount or incentive in terms of quantity of goods is permissible.

Place .....

Date : .....

Signature of the Assessing Authority  
Name, Designation and Office

(Seal)

ANNEXURE VII



**COMMERCIAL TAXES DEPARTMENT**

GOVERNMENT OF KERALA

**LIABILITY CERTIFICATE**

FORM No.1EE

See KERALA VALUE ADDED TAX RULES, 2005

(Not Transferable)

This is to certify that M/s / Sri. / Smt. \_\_\_\_\_  
(Trade Name \_\_\_\_\_) is a registered dealer under the provisions of  
the Kerala Value Added Tax Act, 2003.

- a. Name & Address of Awarder :
- b. TIN of Awarder (if any):
- c. Nature of contract (Specify):
- d. Work order No. and date :
- e. Work Site Address:
- f. Period of work:
- g. Gross Contract Amount:
- h. Payment received up to previous year:
- i. Balance payment : (auto calculate)
- j. Sub Contract if any:
- k. Whether Compounding opted for the contract :
- l. Nature of Compounding opted : (Annual / work wise)
- m. Rate of Compounding :

The dealer is permitted to receive contract receipts without deducting VAT

or

The dealer is permitted to receive the contract receipts after deducting VAT @  
\_\_\_\_(3% or 4%. or 12.5%)

Tax due on Interstate purchase Rs. \_\_\_\_\_

Place .....  
Date : .....

Signature of the Assessing Authority  
Name, Designation and Office

(Seal)