

## INSTRUCTIONS REGARDING GENERAL SCRUTINY MODULE

On the basis of suggestions received from certain Deputy Commissioners, the following instructions are issued:

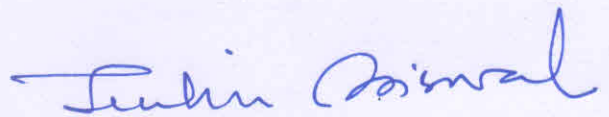
- 1) All Pre-assessment notices have to be issued to assessees only after conducting preliminary verification. If huge mismatches are found only due to clerical errors like mentioning TIN in place of amount column etc. such notices need not be send to assessees after obtaining their explanation.
- 2) In cases where more complexity is involved in completing assessments within the time frame fixed, the assessing authorities should demarcate assessment files according to their gravity of discrepancies/mismatches observed after pre verification using Scrutiny Module and appraise Deputy Commissioner about this, obtain his/her approval and can do assessment manually considering the parameters mentioned in the General Scrutiny Module as a tool and as per the KVAT Act and Rules, and taking into consideration the discrepancies/mismatches thrown up by the Module.
- 3) In respect of pre-assessment notices sent from Headquarters in which assessment has been completed manually, the respective Deputy Commissioners shall ensure that an approval register has been maintained in the Deputy Commissioner's Office and the scanned copy of Orders so approved shall be sent to the Commissioner in the email [catocct.ctd@kerala.gov.in](mailto:catocct.ctd@kerala.gov.in) on or before 10<sup>th</sup> of the succeeding month.
- 4) In case of assessments completed before the receipt of Pre-assessment Notices from the Headquarters, the Assessment Orders shall be compared with the parameters mentioned in the Pre-assessment Notice, and if there are no mismatches, the same should be informed to the respective Deputy Commissioners for approval and the Deputy Commissioners shall follow the procedure mentioned in point No.3 above. If the Assessment Order varies with the Pre-assessment notice, and if the Assessing authority is satisfied that the mismatches mentioned in the Pre-assessment Notice are genuine and not due to clerical errors, then fresh Notice has to be issued for the defects newly detected. This can be done either through the Scrutiny Module or manually, as per the above instructions. If the Assessing authority after conducting preliminary verification of Pre-assessment Notice, finds that the mismatches/defects pointed by the Pre-assessment Notice is only due to clerical error, the Assessing authority after preparing the check note should get the approval of the Deputy Commissioner not to proceed further.

5) It has been intimated from various Offices that the Assessing authorities have wrongly uploaded documents and other data in General Scrutiny Module. Similarly mistakes inadvertently occurred while generating notices. In this regard it has been instructed that no further cancellation of Notice or data from Headquarters is possible. In such cases, the Assessing authorities are required to complete such assessments manually after obtaining the approval of the respective Deputy Commissioner and should ensure utmost care in future while uploading data and preparing Notices in Scrutiny Module.

6) In case of refund/OR/CR/LAR cases etc. (for the years 2014-15 to 2016-17) which have to be disposed urgently, such cases has to be reported to Headquarters ( to the email id scmgold.ctd@kerala.gov.in . Then from headquarters such dealers Pre-assessment Notice for the related year will be sent to the assessing authority for completing the assessment using Scrutiny module. While sending such reports it has to be ensured by the Assessing authority that the Pre-assessment Notice in respect of such dealer for the respective year has not been received from the headquarters.

7) The assessments completed by the Assessing authorities shall be verified from the Headquarters by a Special Audit team who will send their reports to the Commissioner.

8) The time limit for completing the Assessment and the priority of completion stands unchanged. All other instructions other than those altered as per this instruction stands unchanged.



COMMISSIONER