

INSTRUCTIONS REGARDING SCRUTINY MODULE DTD.16.09.2019

It is noticed that huge number of KVAT Assessments are still pending in various Assessment Offices in spite of repeated instructions issued by me in various video Conferences and emails sent to complete these assessments in a time bound manner. Yet many questions are raised from various corners regarding the completion of assessments using the scrutiny module. In this regard, the following instructions are issued:

A) GENERAL SCRUTINY MODULE

1) All Deputy Commissioners should ensure that the Pre-assessment Notices sent from Headquarters are duly received by the assessing authorities in Ordinary/Special/Works Contract Offices and reconcile the same with Headquarter data in Proforma -1 and the same may be intimated to the Headquarters through Deputy Commissioner to the email scmgold.ctd@kerala.gov.in on or before 20.09.2019.(the abstract of pre-assessment notices sent to various Officials is attached along with this instructions).

2) Officers who hold additional charge or newly assigned files should ensure that all files new/old has been received from the Headquarters are received and if any variation noticed, the same may be intimated to Headquarters through Deputy Commissioners.

3) The Deputy Commissioners Office shall prepare a consolidated list of mismatches regarding receipt of pre assessment Notices sent from HQ and send them immediately to the above mentioned email id. Piece meal intimation of mismatches shall be avoided.

4) Certain issues have been raised from assessing authorities regarding the way in which mismatches have been calculated by the Scrutiny Module. The calculation sheet regarding the computation has already been shared with respective Deputy Commissioners. Since the time is very limited, and if the mismatches thrown by the Scrutiny Module could not be identified, the assessing authorities shall verify this in the KVATIS and other records and complete the assessments after uploading the checklist containing the basis of their tax calculation. Later this will be verified by the Audit Team from Headquarters. In case of any difficulty/absence of any proof which leads to delay in completion of Assessment, the Assessing authority can complete the assessment on best judgment basis, after uploading the check note which should clearly mention the reason/basis/argument/ground etc. for such assessment.

5) The assessments relating to the year 2013-14 shall be completed in the order Set-5,Set-4,Set-3 and so on since the assessment for the year 2013-14 is going to be time barred by 31st March 2020. Once the assessments related to the year 2013-14 is

completed, the assessing authorities shall proceed to complete Set-5 categories of all other years from 2014-15 onwards and then in the order Set-4 (all years), Set-3 (all years) and so on.

6) The Order in which Assessments to be completed and the time line fixed above shall be strictly adhered to. This shall be monitored in the monthly conference by the Commissioner.

7) The assessments in respect of **Set-5** Category files, for all years (from 2013-14 to 2016-17) **and Category SET 4 to SET 0 for the year 2013-14** shall be completed on or before 31st December, 2019 using Scrutiny Module .

8) Pre-assessments notices for Set -5 Category, for all years (2013-14, 2014-15, 2015-16 and 2016-17) and Category Set -4 to Set- 0 Category (2013-14 only) has already been forwarded to respective assessing authorities. Pre-assessment Notices relating to Set 0 to Set 4 category for the years 2014-15 to 2016-17 will be send from the HQ in due course.

B) GOLD SCRUTINY AND WORKS CONTRACT SCRUTINY MODULE

It is noticed that many assessing authorities are not using Works Contract and Gold Scrutiny Module for conducting assessments. Already instructions have been issued from Headquarters to use the same for assessment purpose. This should be strictly adhered too. The assessments in respect of Gold and Works Contract for the year 2013-14 shall be completed on or before 31st December,2019 using Scrutiny Module. While completing the assessments preference should be given to complete assessments related to the year 2013-14, then 2014-15 and so on. If the Assessing authority deviates from this priority, he has to mention the reason for the same in the Commissioners Conference.

It should also be ensured that all assessments, not covered by Scrutiny modules like those relating to **non -filers** of Annual return and audited statements/medicine dealers/KGST assessment/dealers filing multiple type of returns etc. should also be completed according to their potential and limitation period. While considering the potential aspect, LAR/Internal Audit Report/Data Mining Reports/OR/CR/ Economic Intelligence Reports etc. shall be taken into account.

Some assessing authorities other than those in Works contract Office will have files relating to Works Contract. The assessment in respect of such files shall be completed using the works contract Scrutiny module within the time frame mentioned above. Those assessing authorities who have not obtained access to Works contract scrutiny module shall intimate the same to the HQ in the mail id scmgold.ctd@kerala.gov.in. Similarly, the Assessing authorities in Works Contract shall also complete the assessments using General Scrutiny module, if applicable.

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| Name of Office: | | | | | | |
| Name of Official: | | | | | | |
| Category: Works Contract/ Gold/ General Scrutiny | | | | | | |
| No. of Pre-assessment Notices received from Headquarters | | | | | | |
| Year | Set-5 | Set-4 | Set-3 | Set-2 | Set-1 | Set-0 |
| 2013-14 | | | | | | |
| 2014-15 | | | | | | |
| 2015-16 | | | | | | |
| 2016-17 | | | | | | |
| TOTAL | | | | | | |

COMMISSIONER

