

## **INSTRUCTIONS REGARDING GENERAL SCRUTINY MODULE**

1. The General scrutiny module is **applicable** only for :
  - a) Dealers who have filed Form 10 Annual return along with Audited statement.
2. The General scrutiny Module is **not applicable** for the following types of dealers:
  - a) Dealers in Medicine (compounded) and Petroleum.
  - b) Dealers who are filing multiple returns. For eg. If a dealer files both Form 10 And Form 10B, that is not covered by the General Scrutiny Module.
3. All Assessing authorities are required to obtain Audited statement and Annual returns as far as possible in order to do scrutiny under General Scrutiny module.
4. In case of unallocated files, if any, the respective Deputy Commissioners shall make necessary arrangements to allocate them to Assessing authorities. In case of dealers who have cancelled their registration, that also should be allocated.
5. In case if an Officer (Assessing authority) is transferred/retired/gives charge to another Officer, then the same has to be intimated by the new Officer to the Commissioner in the email id [Scmgold.ctd@kerala.gov.in](mailto:Scmgold.ctd@kerala.gov.in). Then necessary steps shall be taken from the Headquarters to create resend the pending Assessment files to the new Officer. This will be duty of the new officer and he has to intimate the same immediately to the Commissioner in the following format. The respective Deputy Commissioners of the districts shall also ensure this.

Name of the Office/District	Name of the Officer who has left (Old Officer) with KVATIS id	Name of New Officer with KVATIS id	Reason for change (By Transfer/assuming charge etc.)

6. In case of issues like password resetting, Creating new user, enabling or disabling any particular module, the request should be send to Commissioner in the email id [Scmgold.ctd@kerala.gov.in](mailto:Scmgold.ctd@kerala.gov.in).
7. All assessing authorities are requested to refer SOP on General Scrutiny Module for conducting General scrutiny.
8. The General Scrutiny Module throws mismatches between various statements filed by the dealer online. The defects/mismatches disclosed in the Pre Assessment Notices are entirely based on the data filed by the dealers or their corresponding dealers or

from the checkpost details in KVATIS. If the dealer commits any clerical error while uploading data in KVATIS, that will also be reflected while generating Pre-Assessment Notice. Hence all Assessing Authorities are requested that during Hearing and Books of accounts verification stage, care should be taken to ascertain the genuineness of the defects mentioned in the Pre-Assessment Notice on the basis of supporting documents.

9. Utmost care should be taken by the Assessing Authorities to enter the findings ( ie. remarks and figures) in the appropriate fields in the Module, during Hearing and Books of accounts verification stage. Any wrong entry would vitiate the result of the Final Order.

10. The aspect regarding addition for probable Omission and suppression, Gross profit etc. on Suppressed turnover is not reckoned by the Scrutiny Module. Hence these has to be made on best judgment basis after hearing and Book verification keeping in mind the relevant provisions in Sec.25AA (newly inserted in Kerala Finance Bill 2019).

11. Similarly since the rate wise Stock details (Both Opening and Closing stock) is not available, the General Scrutiny module do not take into account **Misclassification aspect**. This has to be verified by the Assessing Authority during hearing and book verification stage. This has to be included in the “Extra findings” windows in the Scrutiny Module.

12. Any defects other than those mentioned in the Pre-assessment Notices like CR/OR /detected by the Assessing authority shall be entered in the “Extra findings” windows in the Scrutiny Module.

13. From 23.05.2019, five Pre-assessment notices of each Assessing authority shall be send to the respective Assessing authorities for test purpose. The Assessing authority shall conduct mock assessment on the above Notices upto final Order stage. This exercise has to be completed on or before 25.05.2019. After that the data will not be available to the Assessing authority for test purpose. Any feed back/suggestion regarding the Scrutiny module has to be communicated to the respective Deputy commissioners and to the Headquarters in email id. [Scmgold.ctd@kerala.gov.in](mailto:Scmgold.ctd@kerala.gov.in) on or before 26.05.2019.

14. All Assessing authorities shall avail this opportunity to get well acquainted with the module and thereby not to commit any mistake in future regarding data entry while doing original assessment, since the assessment once completed cannot be edited subsequently in the Scrutiny Module.

15. All instructions regarding Scrutiny module has been published in our official web site [www.keralataxes.gov.in](http://www.keralataxes.gov.in) – Officials – Scrutiny-Scrutiny Module. All Assessing authorities shall comply with the instructions published therein.

23.05.2019