

## **SCRUTINY MODULE – PRESUMPTIVE TAX DEALERS**

## (ScMpt)

### **VERSION-I**

# STATE GST DEPARTMENT

**GOVT OF KERALA** 

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#### Foreword:

What is the objective of the Department? Why do we exist as tax officials? The answer to these questions is revenue collection. The next question comes to mind is who pays taxes? The answer is PEOPLE. The poorest of the poor and the well to do, all have to pay indirect taxes upon buying any goods and services. Do these people know that they pay taxes but the tax sits with the dealer and dealer is legally bound to remit the collected tax to Government treasury?

Why people without any question pay taxes. Because they feel and believe that the Government is having an exclusive department to have oversight over these issues 'the State Department of Goods and Services Tax'. They have faith in the officers of the Department. The officers are entrusted with the mandate by the Act to ensure that the collected tax reaches to Government treasury. This is our primary responsibility. All the tax authorities are accountable to these taxpaying people.

Out of our plethora of works, the most important work is scrutiny of the filed returns and later assessments, if there is short remittance of taxes. For scrutiny the officer have to go through multiple records and various data fields to do correlation. The process is very tedious and requires complete knowledge of laws and processes. Therefore, in order to bring in efficiency, an innovative SCRUTINY MODULE SOFTWARE is developed. This software is having algorithm as per the Laws and Rules. It is easy to operate. The way we do scrutiny, in the same flow the steps have been structured in the module. The officer needs to do data feeding in the blank fields and automatically the calculations are done and the output i.e. Turnover calculation and Tax figures are received. The data feeding is to be done from the statutory documents by keeping the copy of the same in the Assessment file. Based on the output, wherever needed further hearing is to be conducted and assessment can be finalized by giving full opportunity to the Dealers. This is the way the scrutiny and assessments will be completed as per the law.

In order to further facilitate this work, it was felt that the best practices in health sector to have Standard Operation Practices (SoP) to be introduced in the tax administration. With this thinking, this SoP for ScM for Presumptive Tax Dealers is drafted. All officers may study the SoP and keep it handy while working on the Scrutiny Module for Presumptive Tax dealers.

I have no doubts that we will succeed in doing the work professionally as planned and this will be a GOLD STANDARD for completing the VAT works with utmost efficiency. I urge all the officers to take efforts to mitigate the small problems then and there. You may study the module and give your suggestions to improve the system.

Dr Rajan Khobragade

Prl Secretary & Commissioner

#### General Instructions regarding Scrutiny Module for

#### Presumptive Tax Dealers (ScMpt)

All the supervisory officers and assessing authorities at the field may note that-

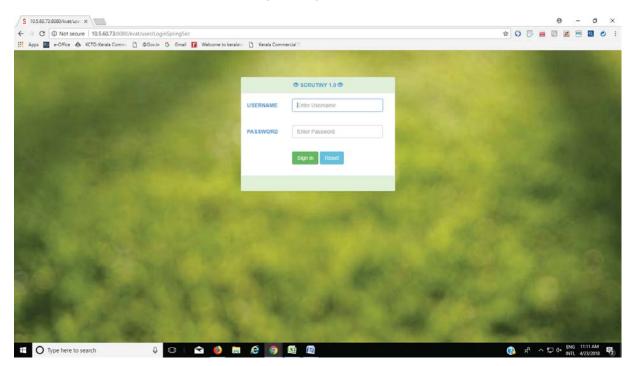
- 1) The module is for the scrutiny of presumptive dealers, other than Medicine dealer (1st proviso to Sec.8(e)) and petroleum dealer.
- 2) Officer may get well acquainted with the Act and Rules relating to presumptive tax dealers before using the scrutiny module.
- 3) Officer may thoroughly go through the SoP with regard to Presumptive scrutiny module (SoP for ScMpt) before using the scrutiny module,.
- 4) Fill the columns carefully. While computing the total sales turnover, stock analysis should also be considered along with sale/purchase suppression aspect.
- 5) The Assessing authority while conducting book verification and processing of records allow eligible turnover exemption, reduction in tax rate and eligible input tax credit to the dealer. In case of purchase suppression detected, the commodity is not identifiable, then the tax is calculated at the RNR for taxable turnover which comes outside the purview of presumptive eligibility. The supporting proof shall be obtained and kept in file.
- 6) The description column should be filled properly.
- 7) The username and password is common for all Scrutiny Modules. The same user name and password shall be used for Scrutiny Module for Presumptive dealers. The login and password shall not be shared with anyone by the officers.
- 8) Any other quarries regarding Presumptive Scrutiny module should only be send to email id <u>ScMpt.ctd@kerala.gov.in</u>
- 9) Utmost care should be taken before submission. Once submitted, the scrutiny already done and submitted cannot be cancelled. In such scenario, it has to be done manually and the notice, Order and supporting proofs shall be uploaded. The reason for wrong submission shall be intimated to the Deputy Commissioner, who in turn will verify the wrong submission will and inform the same to reason for <u>ScMpt.ctd@kerala.gov.in</u> with a copy marked to the Commissioner.
- 10)The amount payable under Amnesty Scheme for eligible Assessment year has been shown at the end of the Scrutiny Report. The Assessing authority along with pre assessment Notice shall intimate the dealer the amount payable under Amnesty Scheme. Under no circumstances pre

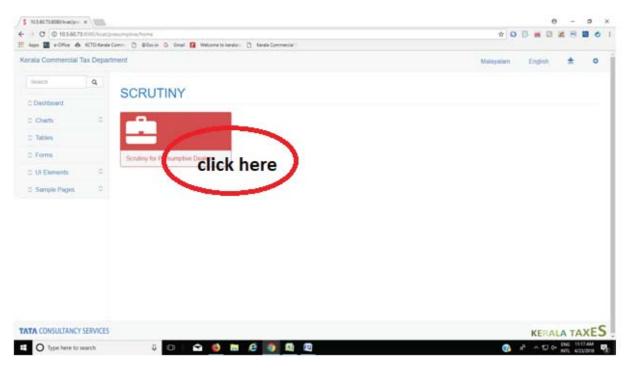
assessment notice without Amnesty calculations shall be served to the Dealer.

- 11)It is also informed herewith that before submission of in the ScM, the assessing authorities <u>shall take the printout of scrutiny reports and shall file</u> <u>in the assessment files.</u>
- 12)<u>The Dy Commissioner/ IAC shall give the approval to the Pre Assessment</u> notice and final order only after verifying hard copy of the Scrutiny Report.
- 13)The Department shall do awareness campaign to orient all the Presumptive Tax Dealers regarding the amnesty calculations.
- 14) Dy Commissioner may locally inform all the Dealers to make use of Government declared amnesty to Presumptive Tax Dealers.

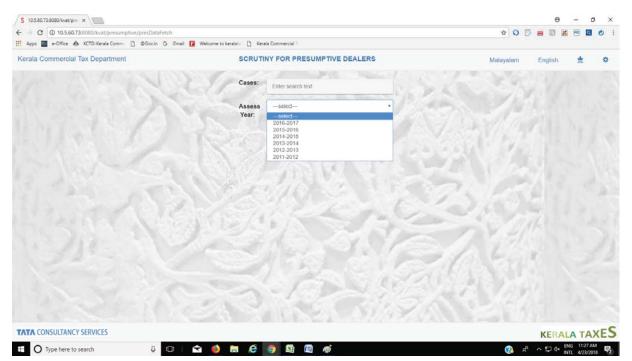
#### SCRUTINY MODULE FOR PRESUMPTIVE TAX DEALERS (ScMpt) for 2011 to 2016

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#### Select Assessment Year



#### Select Dealer

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Answer the question <u>Whether the dealer has sales of medicine sold u/s8(1st proviso to sec8(e))</u> and/or is a petroleum dealer? **Yes or No**.

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A) Whether the dealer has sales of medicine sold u/s8 (1st proviso to sec8(e)) and/or is a petroleum dealer? Yes.

Result is as follows. The module is not applicable.

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		icine sold u/s8(1st proviso to sec8(e)) and/or is a petroleum dealer?	Yes

The scrutiny is completed.

Whether the dealer has sales of medicine sold u/s8(1st proviso to sec8(e)) and/or is a petroleum dealer? No

Answer the question <u>Whether the dealer has exceeded threshold limit(Total TO</u> <u>above 60 Lakh) in previous year/having interstate transaction in previous year</u> ?**Yes/No** 

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1	Whether the dealer has sales of medicine so           Whether the dealer has exceeded threshold		Figure to be entered

**B)** Whether the dealer has exceeded threshold limit (Total TO above 60 Lakh) in previous year/having interstate transaction in previous year? **Yes** 

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SI.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s8(1st proviso to sec8(e)) and/or is a petroleum dealer?	No
1a	Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ?	Yes
2	Whether the dealer has any Interstate Transactions	No
2a	Sales Suppression/Purchase Suppression	Yes
4a	Total Turnover	788261.5
4	Sales Turnover	788261.5
5	Purchase Turnover	605586
3	Closing Stock	Enter closing stock
7	Opening stock	Enter opening stock
8	Purchase Suppression	4774
9	Sales Suppression	0
10	Total Sales TO computed	Contract Strategy (Strategy (Strateg
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1	Total Purchase	a)From own invoice	605586	4774	
		610360			Enter the
		b)From others invoice			descriptions
		570993.7			descriptions
		c)From checkpost transactions			
		o cierom checkpost transactions			
		d)As per Annual return			
		605586			
2	Total Sales	a)From own invoice	788261.5	0	
		788261.5			Enter the
		b)From Others invoice			descriptions
		0			
		c)From Checkpost transactions			
		0			
		d)As per annual return 788261.5			
		786251.0			
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c) Whether the dealer has exceeded threshold limit (Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ? No

If Interstate transaction  $\mathbf{Yes},$  Purchase/Sales suppression  $\mathbf{Yes}$ 

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SI	I.No	Verification Point	Figure to be entered
1		Whether the dealer has sales of medicine sold u/s8(1st proviso to sec8(e)) and/or is a petroleum dealer?	No
1a		Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ?	No
2		Whether the dealer has any Interstate Transactions	Yes
2a	I	Sales Suppression/Purchase Suppression	Yes
4a		Total Turnover	788261.5
4		Sales Turnover	788261.5
5		Purchase Turnover	605586
6		Closing Stock	Enter closing stock
7		Opening stock	Enter opening stock
8		Purchase Suppression	4774
9		Sales Suppression	0

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ommercial 1	Tax Department SCRUTINY FOR PR	ESUMPTIVE DEALERS Malayalam English 🚖 🗘
9	Sales Suppression	0
10	Total Sales TO computed	Enter Sales TO computed
11	Exemption claimed for goods other than medicines	766261.5
12	Exemption claimed for medicines	0
13c	Taxable TO computed @ higher rate	to be calculated
14	Tax liability	to be calculated
15	Tax paid	0
16	Balance tax payable	to be calculated
17	Cess liability	to be calculated
18	Cess paid	0
19	Balance cess payable	to be calculated
20	Penalty proposed	Enter penalty proposed
21	Interest payable	Enter interest payable

ommercial	Tax Department	SCRUT	INY FOR PRESUMPTIVE DEA	LERS	Malayalam English 🚖
SI.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a)From own invoice	805586	4774	Enter the
		610360			descriptions
		b)From others invoice			
		570993.7			- A
		c)From checkpost transactions			
		0			
		d)As per Annual return			
		605586			
2	Total Sales	a)From own invoice	788261.5	0	
		788261.5			Enter the
		b)From Others invoice			descriptions
		0			
		c)From Checkpost transactions			
		0			
		d)As per annual return			
		788261.5			

D Whether the dealer has exceeded threshold limit (Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ? No

If Interstate transaction Yes, Purchase/Sales suppression No

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Balance tax payable

Penalty proposed

Interest payable

Figure to be entered

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1a	Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ?	No		
2	Whether the dealer has any Interstate Transactions	Yes		
2a	Sales Suppression/Purchase Suppression	No		
4a	Total Turnover	857114		
4	Sales Turnover	857114		
5	Purchase Turnover	772354.35		
6	Closing Stock	Enter closing stock		0
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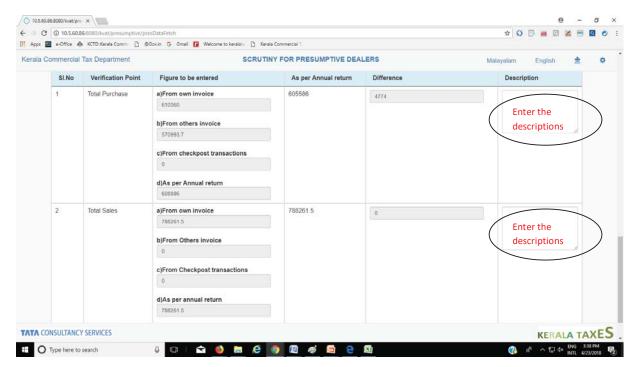
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 E) Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ? No

Interstate transaction, No

Purchase/ Sales suppression **Yes** and Total Turnover **below 60 Lakhs and above 20 Lakhs** 

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1	Whether the dealer has sales of medicine sold u/s8(1st proviso to sec8(e)) and/or is a petroleum dealer?	No
1a	Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ?	No
2	Whether the dealer has any interstate Transactions	No
2a	Sales Suppression/Purchase Suppression	Yes
4a	Total Turnover	3254395
3	Sales Turnover	3254395
11	Exemption claimed for goods other than medicines	74210
12	Exemption claimed for medicines	0
13a	Taxable TO computed @ 0.5%	to be calculated
14a	Tax Liability computed @ 0.5%	to be calculated
5a	6(2) Purchase Turnover	0
5b	Purchase Tax Liability	0
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Commercial	Tax Department SCRUTINY FOR PRES	SUMPTIVE DEALERS Malayalam English	+	0
		v		
10	Total Sales TO computed	. Enter total Sales TO computed		
10a	Deduct declared sales T.O assessed	3254395		
13b	Escaped taxable TO computed	to be calculated		
14c	Escaped tax liability	to be calculated		
14a	Total Tax liability	to be calculated		
15	Tax paid	15902		
16	Balance tax payable	to be calculated		
17	Cess liability	to be calculated		
18	Cess paid	158		
19	Balance cess payable	to be calculated		
20	Penalty proposed	Enter penalty proposed		
21	Interest payable	Enter interest payable		

Commercial	Tax Department	SCRUT	INY FOR PRESUMPTIVE DEA	LERS	Malayalam English 🚊
SI.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a)From own invoice	605586	4774	
		610360			Enter the
		b)From others invoice			(
		570993.7			descriptions
		c)From checkpost transactions			
		0			
		d)As per Annual return			
		605586			
2	Total Sales	a)From own invoice	788261.5	0	
		788261.5			Enter the
		b)From Others invoice			descriptions
		0			
		c)From Checkpost transactions			
		0			
		d)As per annual return			
		788261.5			

<u>F</u>) Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year? No

Interstate transaction, No

Purchase/ Sales suppression Yes and Total Turnover above 60 Lakhs.

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mmercial Tr	ax Department	SCRUTINY FOR PRESUMPTIVE DEALERS	Malayalam English 🖠
	N.S.S.C.M.D.	Cases: 32785551005 ×	STARSEN IN
	1 Arr	Assess 2014-2015 •	1 Startes
	12K	DETAILS OF NASAR A.K, IDEAL ALUMINIUM & FIBRE(32785551005) FOR ASSESSMENT YEAR 2014-15	
		A WORLD MARKET MARKET AND A DOMESTIC	
SI.No	Verification Point		Search: Figure to be entered
SI.No 1		s8(1st proviso to sec8(e)) and/or is a petroleum dealer?	
<b>SI.No</b> 1 1a	Whether the dealer has sales of medicine sold us	s8(1st proviso to sec8(e)) and/or is a petroleum dealer? Total TO above 60 Lakh) in previous year/having interstate	Figure to be entered
1	Whether the dealer has sales of medicine sold us           Whether the dealer has exceeded threshold limit(	Total TO above 60 Lakh) in previous year/having interstate	Figure to be entered
1 1a	Whether the dealer has sales of medicine sold us Whether the dealer has exceeded threshold limit( transaction in previous year ?	Total TO above 60 Lakh) in previous year/having interstate	Figure to be entered No V No V
1 1a 2	Whether the dealer has sales of medicine sold us           Whether the dealer has sales of medicine sold us           Whether the dealer has exceeded threshold limit( transaction in previous year ?           Whether the dealer has any Interstate Transaction           Sales Suppression/Purchase Suppression           Sales Turnover	Total TO above 60 Lakh) in previous year/having interstate	Figure to be entered           No           No           Yes           schot

First enter in which quarter he has exceeded the threshold limit.(Total Turnover 60Lakhs)

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nmercial T	ax Department SCRUTINY FOR PRESUMPTIVE DEALERS	Malayalam English
SI.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s8(1st proviso to sec8(e)) and/or is a petroleum dealer?	No
1a	Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ?	No
2	Whether the dealer has any Interstate Transactions	No
2a	Sales Suppression/Purchase Suppression	Yes
4	Sales Turnover: (The dealer exceeds the threshold limit(Total Turnover above 60 Lakh). The dealer is not eligible to continue as a presumptive tax payer)	6557841
3	In which quarter they exceeds the threshold limit?	3rd •
4a	Total Turnover	6557841
14b	Sales turnover upto quarter selected	Enter Sales turnover upto quarter selected
11	Exemption claimed for goods other than medicines	Enter Exemption claimed for goods other than medicines
12	Exemption claimed for medicines	Enter Exemption claimed for medicines
13a	Taxable TO computed @ 0.5%	to be calculated
ULTANCY		KERALA
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ommercial '	Tax Department SC	RUTINY FOR PRESUMPTIVE DEALERS Malayalam English 🚖 💠
7	Opening stock	Enter opening stock
8	Purchase Suppression	1007462.87
9	Sales Suppression	0
10	Total Sales TO computed	Enter total Sales TO computed
10a	Deduct declared sales T.O assessed	6557641
13b	Escaped taxable TO computed	to be calculated
14c	Escaped tax liability	to be calculated
14a	Total Tax liability	to be calculated
15	Tax paid	32789
16	Balance tax payable	to be disabled
20	Penalty proposed	Enter penalty proposed
21	Interest payable	Enter interest payable
		Search:

ommercial	Tax Department	SCRUT	INY FOR PRESUMPTIVE DEA	LERS	Malayalam English 🚊
SI.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a)From own invoice	605586	4774	
		610360			Enter the
		b)From others invoice			
		570993.7			descriptions
		c)From checkpost transactions			
		0			
		d)As per Annual return			
		605586			
2	Total Sales	a)From own invoice	788261.5	0	
		788261.5			
		b)From Others invoice			Enter the
		0			descriptions
		c)From Checkpost transactions			
		0			
		d)As per annual return			
		788261.5			

<u>G</u>) Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year? **No** 

Interstate transaction, No

Purchase/ Sales suppression Yes and Total Turnover below 20 and above 10 Lakhs.

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nmercial T	ax Department SCRUTINY FOR PRESUMPTIVE DEALERS	Malayalam English
SI.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s8(1st proviso to sec8(e)) and/or is a petroleum dealer?	No
1a	Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ?	No
2	Whether the dealer has any Interstate Transactions	No
2а	Sales Suppression/Purchase Suppression	Yes
4a	Total Turnover	1037768
3	Sales Turnover	1037768
11	Exemption claimed for goods other than medicines	0
12	Exemption claimed for medicines	0
13a	Taxable TO computed @ 0.5%	to be calculated
14a	Tax Liability computed @ 0.5%	to be calculated
5a	6(2) Purchase Turnover	0
5b	Purchase Tax Liability	0
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8	Purchase Suppres	sion				2100		
9	Sales Suppression					0		
10	Total Sales TO con	nputed				Enter total Sales TO computed		
10a	Deduct declared sa	ales T.O.assessed				1037768		
13b	Escaped taxable T	O computed				to be calculated		
14c	Escaped tax liabilit	У				to be calculated		
14a	Total Tax liability					to be calculated		
15	Tax paid					5190		
16	Balance tax payabl	le				to be calculated		
20	Penalty proposed					Enter penalty proposed		
21	Interest payable					Enter interest payable		
						Search:		
SI.No	Verification Point	Figure to be entered	4	s per Annual return	Difference	Descripti	ion	

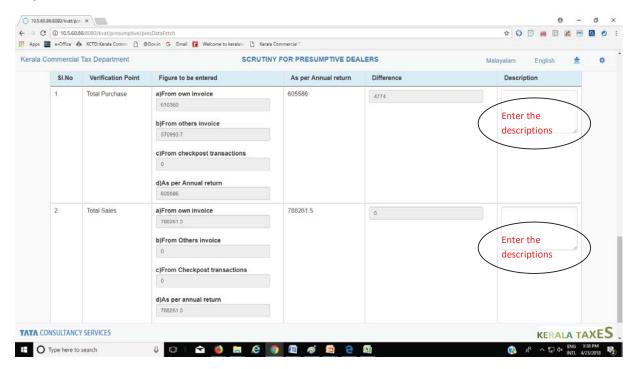
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SI.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a)From own invoice	605586	4774	
		610360			
		b)From others invoice			Enter the
		570993.7			descriptions
		c)From checkpost transactions			
		0			
		d)As per Annual return			
		605586			
2	Total Sales	a)From own invoice	788261.5	0	
		788261.5			
		b)From Others invoice			Enter the
		0			descriptions
		c)From Checkpost transactions			
		0			
		d)As per annual return			
		788261.5			

<u>н</u>) Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year? **No** 

Interstate transaction, No

Purchase/ Sales suppression Yes and Total Turnover below 10 lakhs.

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SL.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s8(1st proviso to sec8(e)) and/or is a petroleum dealer?	No
1a	Whether the dealer has exceeded threshold limit(Total TO above 50 Lakh) in previous year/having interstate transaction in previous year ?	No
2	Whether the dealer has any Interstate Transactions	No
2a	Sales Suppression/Purchase Suppression	Yes
4a	Total Turnover	365766.01
3	Sales Turnover	365766.01
11	Exemption claimed for goods other than medicines	365766.01
12	Exemption claimed for medicines	0
13a	Taxable TO computed @ 0.5%	to be calculated
14a	Tax Liability computed @ 0.5%	to be calculated
5a	6(2) Purchase Turnover	0
5b	Purchase Tax Liability	
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 Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ? No

Interstate transaction, No

Purchase/ Sales suppression **No** and Total Turnover **above 60 Lakhs**.

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ommercial Ta	ax Department	SCRUTINY FOR PRESUMPTIVE DEALERS	Malayalam English 🚊
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	12/18	DETAILS OF PLYWOOD EMPORIUM(32225910106) FOR ASSESSMENT YEAR 2014-15	Constant of the
SI.No	Verification Point	020000 82.00	Search: Figure to be entered
SLNo 1		u/s8(1st proviso to sec8(e)) and/or is a petroleum dealer?	
<b>SI.No</b> 1 1a	Whether the dealer has sales of medicine sold	u/s8(1st proviso to sec8(e)) and/or is a petroleum dealer? it(Total TO above 60 Lakh) in previous year/having interstate	Figure to be entered
1	Whether the dealer has sales of medicine sold           Whether the dealer has exceeded threshold lim	it(Total TO above 60 Lakh) in previous year/having interstate	Figure to be entered
1 1a	Whether the dealer has sales of medicine sold Whether the dealer has exceeded threshold lim transaction in previous year ?	it(Total TO above 60 Lakh) in previous year/having interstate	Figure to be entered No *
1 1a 2	Whether the dealer has sales of medicine sold           Whether the dealer has exceeded threshold lim transaction in previous year ?           Whether the dealer has any Interstate Transact           Sales Suppression/Purchase Suppression           Sales Turnover	it(Total TO above 60 Lakh) in previous year/having interstate	Figure to be entered       No       No       No       No       No

First enter in which quarter he has exceeded the threshold limit.(Total Turnover 60Lakhs)

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nmercial	Tax Department SCRUTINY FOR PRESUMPTIVE DEALERS	Malayalam English
2a	Sales Suppression/Purchase Suppression	No
4	Sales Turnover (The dealer exceeds the threshold limit(Total Turnover above 60 Lakh). The dealer is not eligible to continue as a presumptive tax payer)	8885054
3	In which quarter they exceeds the threshold limit?	3rd .
4a	Total Turnover	8885064
14b	Sales turnover upto quarter selected	Enter Sales turnover upto quarter selected
11	Exemption claimed for goods other than medicines	Enter Exemption claimed for goods other than medicines
12	Exemption claimed for medicines	Enter Exemption claimed for medicines
13a	Taxable TO computed @ 0.5%	to be calculated
13c	Taxable TO computed @ 14.5%	to be calculated
14a	Tax Liability computed @ 0.5%	to be calculated
14b	Tax Liability computed @ 14.5%	to be calculated
5a	6(2) Purchase Turnover	Enter 6(2) purchase turover
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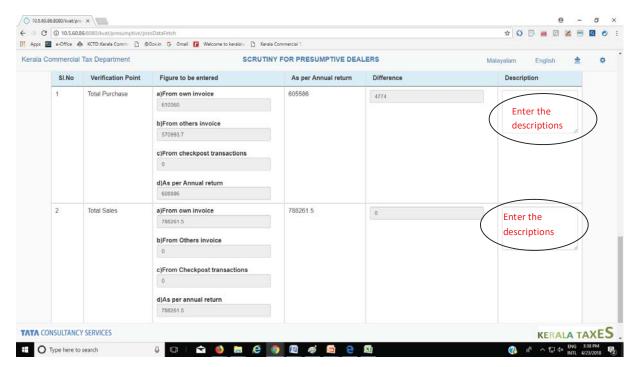
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a Commercial	Tax Department	SCRUT	INY FOR PRESUMPTIVE DEA	LERS	Malayalam English 🚖 🔅
SI.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a)From own invoice	605586	4774	
		610360			Enter the
		b)From others invoice			descriptions
		570993.7			
		c)From checkpost transactions			
		0			
		d)As per Annual return			
		605586	1		
2	Total Sales	a)From own invoice	788261.5	0	
		788261.5		0	
		b)From Others invoice			Enter the
		0			descriptions
		c)From Checkpost transactions			
		0			
		d)As per annual return 788261.5			

Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh)
 in previous year/having interstate transaction in previous year ? No

Interstate transaction, No

Purchase/ Sales suppression **No** and Total Turnover **below** 60 Lakhs above 20 Lakhs.

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commercia	al Tax Department SCRUTINY FOR PRESUMPTIVE DEALERS	Malayalam English 🚖 💠
SI.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold uis8(1st proviso to sec8(e)) and/or is a petroleum dealer?	No
1a	Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year ?	No
2	Whether the dealer has any Interstate Transactions	No
28	Sales Suppression/Purchase Suppression	No
4a	Total Turnover	4902396
3	Sales Turnover	4902396
.11	Exemption claimed for goods other than medicines	0
12	Exemption claimed for medicines	0
13a	Taxable TO computed @ 0.5%	to be calculated
14	Tax Liability computed @ 0.5%	to be calculated
5a	6(2) Purchase Turnover	0
5b	Purchase Tax Liability	
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<u>κ</u>) Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh) in previous year/having interstate transaction in previous year? **No** 

Interstate transaction, No

Purchase/ Sales suppression **No** and Total Turnover **below 20 Lakhs above 10Lakhs**.

ala C	ommercial	Tax Department		SCRUTINY	FOR PRESUMPTIVE DEA	EPS	Mal	ayalam End	alish	÷	0
	ommerciai	an exection where		2000 (A1001)					pusn	Ξ	*
	SLNo	Verification Point		0.000	100.00		Search: Figure to be entered				
	1	Whether the deale	r has sales of medicine sold u	i/s8(1st proviso to s	sec8(e)) and/or is a petroleum	dealer?	No				
	1a	Whether the deale transaction in prev		t(Total TO above 60	0 Lakh) in previous year/having	g interstate	No			•	
	2	Whether the deale	r has any Interstate Transaction	ons			No				
	2a	Sales Suppression	vPurchase Suppression				No				
	4a	Total Turnover					1549912				
	3	Sales Turnover					1549912				
	14	Tax payable					2000				
	15	Tax paid					2000				
	16	Balance tax payat	le				0				
							Search:				
	SI.No	Verification Point	Figure to be entered		As per Annual return	Difference		Description			
	1	Total Purchase	a)From own invoice		2074976.28	0					

If the assessing authority found any stock suppression, the assessment should be completed accordingly.

Commarcial	Tax Department	SCRUT	INY FOR PRESUMPTIVE DEA	IEDC	
		SCRUT	INT FOR PRESOMPTIVE DEA		Malayalam English 🚊
SI.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a)From own invoice	605586	4774	
		610360			
		b)From others invoice			Enter the
		570993.7			descriptions
		c)From checkpost transactions			
		0			
		d)As per Annual return			
		605586			
2	Total Sales	a)From own invoice	788261.5	0	
		788261.5			Enter the
		b)From Others invoice			descriptions
		0			
		c)From Checkpost transactions			
		0			
		d)As per annual return			
		788261.5			

Whether the dealer has exceeded threshold limit(Total TO above 60 Lakh)
 in previous year/having interstate transaction in previous year ? No

Interstate transaction, No

Purchase/ Sales suppression No and Total Turnover below 10 Lakhs.

0.5.60.86.8080/kvat/pre x					
	10.560.860800.Akvat/presumptive/presiDataFetch KCD:Kerala Comme   G Gmail   Welcome to ker x Department	10.5.60.86:8080 says Total Turnover of the dealer is below 10 Lakh. Hence he is not liable to pay tax. Assessment completed	Malayalam	English 🛓	
	See.	Assess 2011-2012 *			
	1208	DETAILS OF CHETTIYAR STORE(32611780208) FOR ASSESSMENT YEAR 2011-12	1.5.2.1.17		
	Carlos and		Search:		
SI.No	Verification Point Whether the dealer has sales of medicine sold us	s8(1st proviso to sec8(e)) and/or is a petroleum dealer?	Figure to be entered		
SLNo 1 1a	Whether the dealer has sales of medicine sold u/s	s8(1st proviso to sec8(e)) and/or is a petroleum dealer? Total TO above 60 Lakh) in previous year/having interstate	A REAL PROPERTY AND A REAL	•	
1	Whether the dealer has sales of medicine sold us           Whether the dealer has exceeded threshold limit()		Figure to be entered	· · ·	

Enter Ok button

rrala Commercial Tax Departr	ment SCRUTI	IY FOR PRESUMPTIVE DEALERS	Malayalam	English	4	
	THE REAL PROPERTY AND ADDRESS OF ADDRES			and a second second	-	*
	Cases:	32511780208 ×	1.1.1.2.4			
	Assess Year:	2011-2012 *	Part			
		LS OF CHETTIYAR STORE(32511780208) FOR ASSESSMENT YEAR 2011-12	as at 1			
SI.No Veri	ification Point	SUL IS	Search:			
1 When	ther the dealer has sales of medicine sold u/s8(1st provise	to sec8(e)) and/or is a petroleum dealer?	No		•	
	ther the dealer has exceeded threshold limit(Total TO abo saction in previous year ?	ve 60 Lakh) in previous year/having interstate	No		•	
2 When	ther the dealer has any Interstate Transactions		No			
2a Sales	s Suppression/Purchase Suppression		No			

The scrutiny is completed.

If the dealer is eligible to get amnesty under section 25E in an assessment year, details of amnesty amount is shown in the last portion of the scrutiny report itself

ala Commercial T	av Doportmont	SCRUTINY FOR PRESUMPTIVE DEA	LERS				
ala commerciar i	ax Department	SCRUTINT FOR PRESUMPTIVE DEA	LERS	Malayalam	English	*	\$ ľ
		If you have opted for amnesty scheme section 25E of KVAT Act 2003, you hav an amount of Rs.90000 only.					
SI.No	Verification Point		Amount	Search:			
1	Total Turnover		11000000				
2	Taxable Turnover		11000000				
3	Taxable Turnover @0.5%		6000000				
4	Tax @0.5%		30000				
5	Taxable Turnover @1%		4000000				
6	Tax @1%		40000				
7	Taxable Turnover @2%		1000000				
8	Tax @2%		20000				
	Total		90000				

# After completing the scrutiny, Take print out of the scrutiny report, before submission.

Commercial Tax	Department	SCRUT	INY FOR PRESUMPTIVE DEALERS		Malayalam	English	<b>±</b>
	1 march	Cases:	32272440304 ×	1.52			
		Assess Year:	2011-2012				1
		HOUSE	DETAILS OF MATHA GLASS (32272440304) FOR ASSESSMENT YEAR		1.1.1		(
			2011-12				~
				1	Search:		
SI.No	Verification Point			Figure to be ente		2/	
SI.No 1	diversity to be an an an an an and	e sold u/s8(1st provise		Figure to be enter		27	•
<b>SI.No</b> 1. 1a	Whether the dealer has sales of medicine		2011-12	No			•

#### After taking print out, Enter submit button.

Commercial T	ax Department	SCRUTINY FOR PRESUMPTIVE DEALERS		Malayalam	English	=	
1							
		If you have opted for amnesty scheme under section 25E of KVAT Act 2003, you have to pay an amount of Rs.90000 only.					
				Search:			
SI.No	Verification Point		Amount				
1	Total Turnover		11000000				
2	Taxable Turnover		11000000				
3	Taxable Turnover @0.5%		6000000				
4	Tax @0.5%		30000				
5	Taxable Turnover @1%		4000000				
6	Tax @1%		40000				
7	Taxable Turnover @2%		1000000				
8	Tax @2%		20000				
9	Total		90000				
-						1	

Details of completed cases can be seen in Log of completed scrutiny report.

Kerala Commercial Tax Depar	ment	Malayalam English 🛓
Search Q	CODUTINN	
Dashboard	SCRUTINY	
Charts		
Tables		
D Forms	Scrutiny for Presumptive Dealers Log of completed Scrutinies	
UI Elements		
□ Sample Pages □		

					View		DC		DC	
SI.No	Dealer	Assmt Year ⊡	Completed Date	Mismatch Amount ⊡	Details	Upload/Download PA Notice	approval(PA)	Upload/Download Draft FO	approval(Draft FO) □	Upload/Downloa FO
						No data av	ailable in table		·	
Showing (	) to 0 of 0 er	tries	Part and	10	32.1	Syla A	DA-M	1. 2. 2. 2.	234 3.3.4	Previous I
4			1 Courses	-R-2, X	7.82.1		CAN IT			

Should you require any clarifications send the email on <u>ScMpt.ctd@kerala.gov.in</u>