



SCRUTINY MODULE - WORKS CONTRACT

VERSION - I

STATE GST DEPARTMENT

GOVT OF KERALA

INDEX

1. Foreword.....	3
2. General instructions.....	5
3. Scrutiny.....	6

Foreword:

What is the objective of the Department? Why do we exist as tax officials? The answer to these questions is simple and straight that is for 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 cases where the dealers have not submitted the statutory documents 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 or in defense sector to have Standard Operation Practices (SoP) to be

introduced in the tax administration. With this thinking, this SoP for ScM for Works contract Dealers is drafted. All officers may study the SoP and keep it handy while working on the Scrutiny Module for Works contract dealers.

We may recall the tedious nature of works contract scrutiny and assessment. In many cases it used to take months/ years to complete it. We may also remember the fact that in case of Government contractors the Government has paid total contract value and tax to all the contractors. Therefore, it is very important to ensure that the tax so paid to the Contractors has been remitted by them. There is tax deduction at source mechanism in case of the Government contractors. However, TDS remitted is less than actual tax to be remitted in many of the cases. Therefore, systematically these works need to be completed.

I have no doubts that we will succeed in doing the scrutiny and assessment professionally as per the law and this will become 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 seek guidance from Dy Commissioners whenever required. You may study the module and give your suggestions to improve the system further.

Dr Rajan Khobragade

PrI Secretary & Commissioner

General Instructions regarding Scrutiny Module for
Works Contract Dealers (ScMwc)

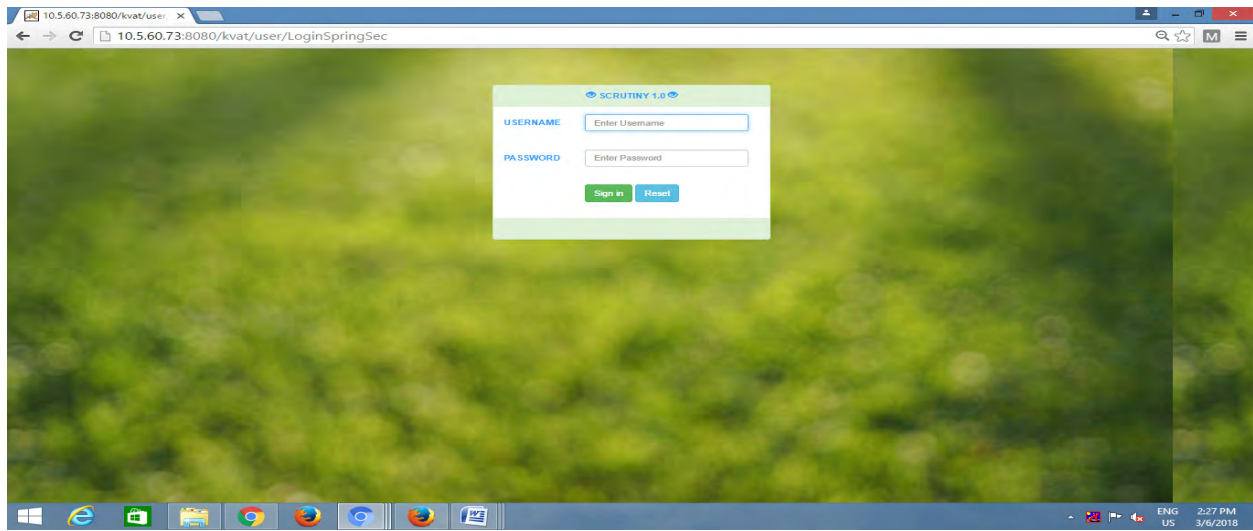
All the supervisory officers and assessing authorities at the field may note that-

- 1) The module is for the scrutiny of Works Contracts dealers.
- 2) Officer may get well acquainted with the Act and Rules relating to Works contract dealers before using the scrutiny module.
- 3) Officer may thoroughly go through the SoP with regard to Works contract scrutiny module (SoP for ScMwc) before using the scrutiny module,.
- 4) Fill the columns carefully and upload the supportive documents properly.
- 5) The Assessing authority while conducting book verification and processing of records allow eligible exemptions. The supporting proof shall be obtained and kept in file.
- 6) The username and password is common for all Scrutiny Modules. The same user name and password shall be used for Scrutiny Module for Works contract dealers. The login and password shall not be shared with anyone by the officers.
- 7) Any other queries regarding Works contract Scrutiny module should only be sent to email id ScMwc.ctd@kerala.gov.in
- 8) 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 reasons for wrong submission and will inform the same to ScMwc.ctd@kerala.gov.in with a copy marked to the Commissioner.
- 9) The assessing authorities shall take the printout of scrutiny reports and shall file in the assessment files.
- 10) **The IAC shall give the approval to the Pre Assessment notice and final order only after verifying hard copy of the Scrutiny Report.**
- 11) **They Dy Commissioner shall give approval to the Pre Assessment notice and final order only after verifying the Scrutiny report using the module.**
- 12) The circular 13/2017 dated 22nd Sept 2017 may be studied and followed up.

- 13) The guidelines for data collections are issued as per the proceedings **CT/2969/2018-C1 Dated: 26th Feb 2018**. Accordingly the follow up actions may be taken.

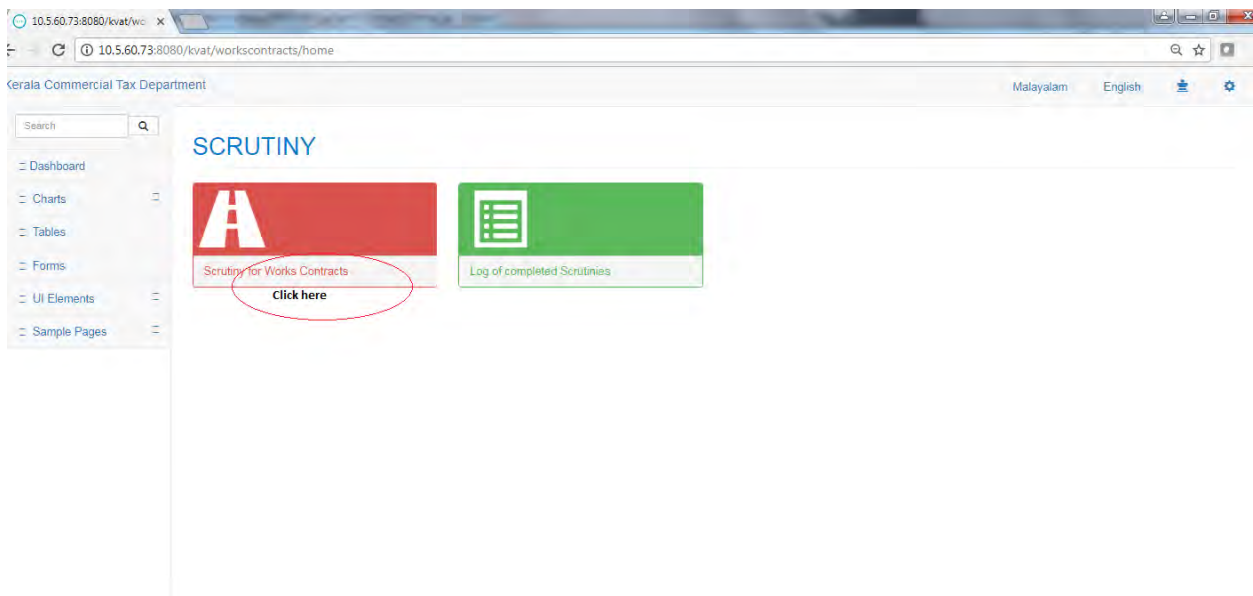
SCRUTINY FOR WORKS CONTRACTS

URL 10.5.60.73:8080

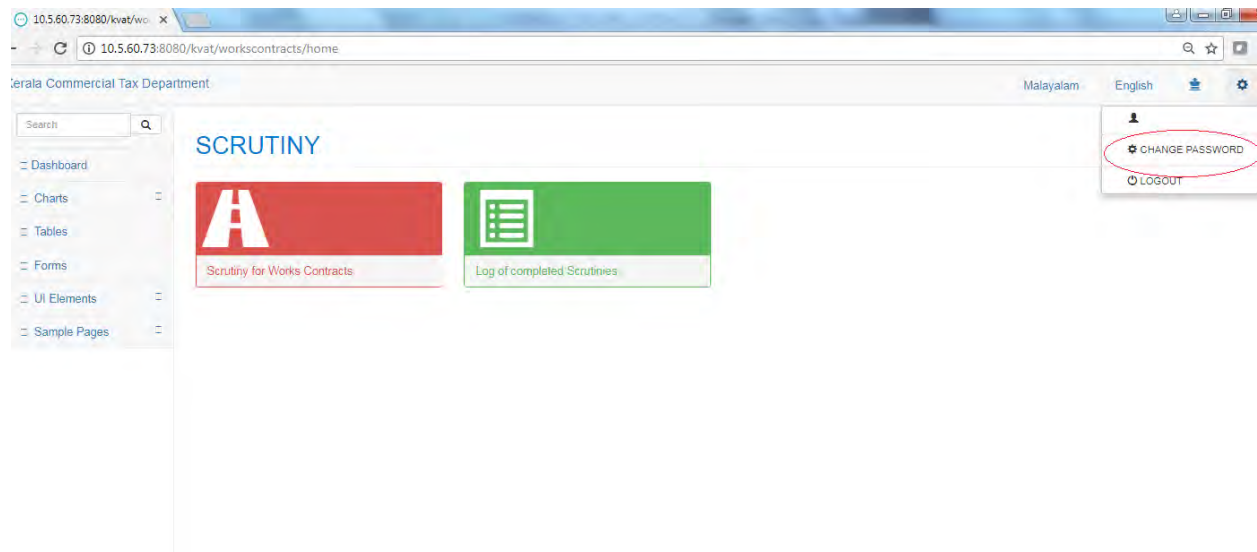


Enter LOGIN ID and Password.

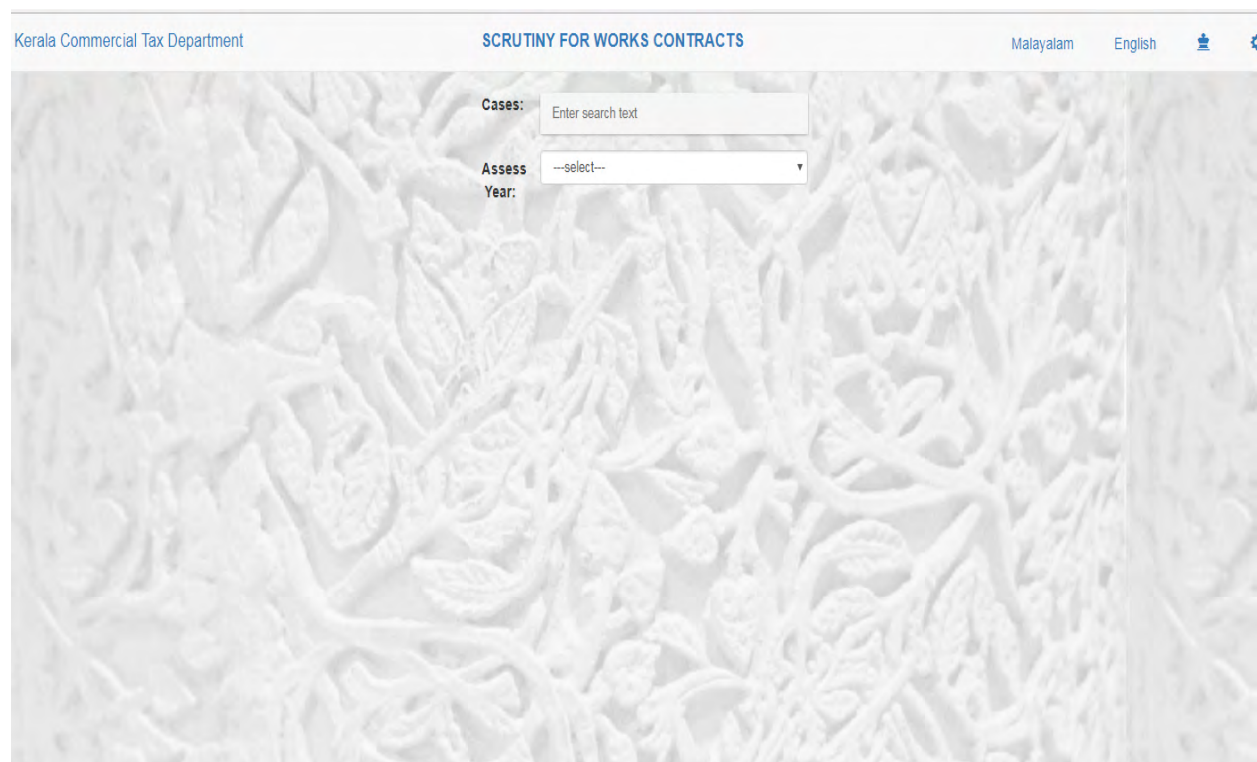
The following is the login page.



The officer can change the password. (The officer is instructed to remember the password and do not share the login and password with anyone.)



On clicking that link you will be redirected to below page.



In this page you are provided a dropdown for selecting an assessment year for which we need to do the scrutiny for the works contract.

10.5.60.73:8080/kvat/wc x

10.5.60.73:8080/kvat/workscontracts/wcDataFetch

Kerala Commercial Tax Department

SCRUTINY FOR WORKS CONTRACTS

Malayalam English

Cases: Enter search text

Assess Year: --select--

- 2017-2018
- 2016-2017
- 2015-2016
- 2014-2015
- 2013-2014
- 2012-2013
- 2011-2012

TATA CONSULTANCY SERVICES

KERALA TAXES

ENG 2:57 PM 3/6/2018

Select the dealer by using TIN.

10.5.60.73:8080/kvat/wc x

10.5.60.73:8080/kvat/workscontracts/wcDataFetch

Kerala Commercial Tax Department

SCRUTINY FOR WORKS CONTRACTS

Malayalam English

Cases: Enter search text

Assess Year: S. CHANDRA DAS 32011375724

S&G ENGINEERS 32011337744

AVERY INDIA LIMITED 32070260935

TATA CONSULTANCY SERVICES

KERALA TAXES

ENG 2:59 PM 3/6/2018

10.5.60.73:8080/kvat/wc x Nikhil

← → 10.5.60.73:8080/kvat/workscontracts/wcDataFetch ☆

Kerala Commercial Tax Department **SCRUTINY FOR WORKS CONTRACTS** Malayalam English

Cases: 32011375724 X

Assess Year: 2011-2012 v

**DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2011-12**

Show 2000 entries Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	---select--- ---select--- Yes No Both

Showing 1 to 2 of 2 entries

TATA CONSULTANCY SERVICES KERALA TAXES

Windows Taskbar: 3:00 PM 3/6/2018

The CST registration will get auto populated.
 For Govt works - Select the answer. Yes or No or Both.
 If the answer is Yes, the following page will be shown.

10.5.60.73:8080/kvat/wc x Nikhil

← → 10.5.60.73:8080/kvat/workscontracts/wcDataFetch ☆

Kerala Commercial Tax Department **SCRUTINY FOR WORKS CONTRACTS** Malayalam English

Cases: 32011375724 X

Assess Year: 2011-2012 v

**DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2011-12**

Show 2000 entries Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	---select--- ---select--- Yes No Both

Showing 1 to 2 of 2 entries

TATA CONSULTANCY SERVICES KERALA TAXES

Windows Taskbar: 3:01 PM 3/6/2018

Select the answer. Yes or No or Both.

Year:

DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2011-12

Show entries Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	<input type="text" value="Yes"/>
3	Whether Compounded	<input type="text" value="Yes"/>
5	Type/Nature of work undertaken	<input type="text" value="Enter nature of work"/>
6	Applicable Rate	3

Showing 1 to 2 of 2 entries Previous

TATA CONSULTANCY SERVICES KERALA TAXES

Subsequently Type/ nature of work to be entered. Applicable tax rate will get auto populated.

If the answer to question Whether compounded is No or Both, the following page will be

shown.

Kerala Commercial Tax Department

SCRUTINY FOR WORKS CONTRACTS

Malayalam English

Cases: 32011375724

Assess Year: 2011-2012

DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2011-12

Show 2000 entries

Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	No
4	Whether the dealer has used declared goods in the execution of Works Contract	---select--- ---select--- Yes No

TATA CONSULTANCY SERVICES

Answer the question. In 2014-15, If the answer to question Whether compounded is Yes, the following page will be shown.

Kerala Commercial Tax Department

SCRUTINY FOR WORKS CONTRACTS

Malayalam English

Cases: 32011375724

Assess Year: 2014-2015

DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2014-15

Show 2000 entries

Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	Yes
3a	Whether the dealer has any unexecuted works remaining prior to 01.04.2014	---select--- ---select--- Yes No

TATA CONSULTANCY SERVICES

Answer the question. In 2015-16, If the answer to question Whether compounded is Yes, the following page will be shown

Kerala Commercial Tax Department

SCRUTINY FOR WORKS CONTRACTS

Malayalam English

Cases: 32011375724

Assess Year: 2015-2016

DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2015-16

Show 2000 entries

Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	Yes
3a	Whether the dealer has any unexecuted govt works remaining prior to 01.04.2014	---select--- ---select--- Yes No

TATA CONSULTANCY SERVICES

In 2014-15, If the answer to question Whether compounded is Both, the following page will be shown.

Kerala Commercial Tax Department

SCRUTINY FOR WORKS CONTRACTS

Malayalam English

Assess Year: 2014-2015

DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2014-15

Show 2000 entries

Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	Both
4	Whether the dealer has used declared goods in the execution of Works Contract	---select---
3a	Whether the dealer has any unexecuted works remaining prior to 01.04.2014	---select--- ---select--- Yes No

TATA CONSULTANCY SERVICES

First answer the question whether the dealer has any unexecuted works remaining prior to 01.04.1014 and then answer the question whether the dealer has used declared goods in the execution of works contract.

In 2015-16, If the answer to question Whether compounded is Both, the following page will be shown.

10.5.60.73:8080/kvat/wc

10.5.60.73:8080/kvat/workscontracts/wcDataFetch

Kerala Commercial Tax Department

SCRUTINY FOR WORKS CONTRACTS

Malayalam English

Assess Year: 2015-2016

DETAILS OF S.CHANDRA DAS(32011375724)
FOR ASSESSMENT YEAR 2015-16

Show 2000 entries

Search:

Sl.No	Verification Point	Figure to be entered
1	Whether Dealer have CST registration	NO
2	Whether undertaken any work awarded by the Govt/KWA/LA	Yes
3	Whether Compounded	Both
4	Whether the dealer has used declared goods in the execution of Works Contract	---select---
3a	Whether the dealer has any unexecuted govt works remaining prior to 01.04.2014	---select---

TATA CONSULTANCY SERVICES

Windows Taskbar: 3:13 PM 3/6/2018

First answer the question whether the dealer has any unexecuted government works remaining prior to 01.04.2014 and then answer the question whether the dealer has used declared goods in the execution of works contract.

Further steps

Sl.No	Verification Point	Figure to be entered	Entered Figure	Difference	Description	Proof Upload
1	Total Contract amount received	a) Amt. received during the quarter (from PART-A of Form.10B) 8090052	8090052	26355503		WC1 Upload Choose File No file chosen
		b) Total Contract Amount as per Audited statement (Form 13A-AC-Column.12) 8419787				
		c) Total receipts as per Form.20H filed. 12345556				
		d) Total contractual receipt for which liability certificate has been issued 0				
		e) Total Contract receipts entered as per P&L 34445555				

enter the value here →

enter the value here →

Enter the appropriate values for the fields shown in above image and the value in the difference field will be calculated automatically. It is mandatory to fill these fields in order to submit the details finally.

ifference

Description

Proof Upload

to be calculated

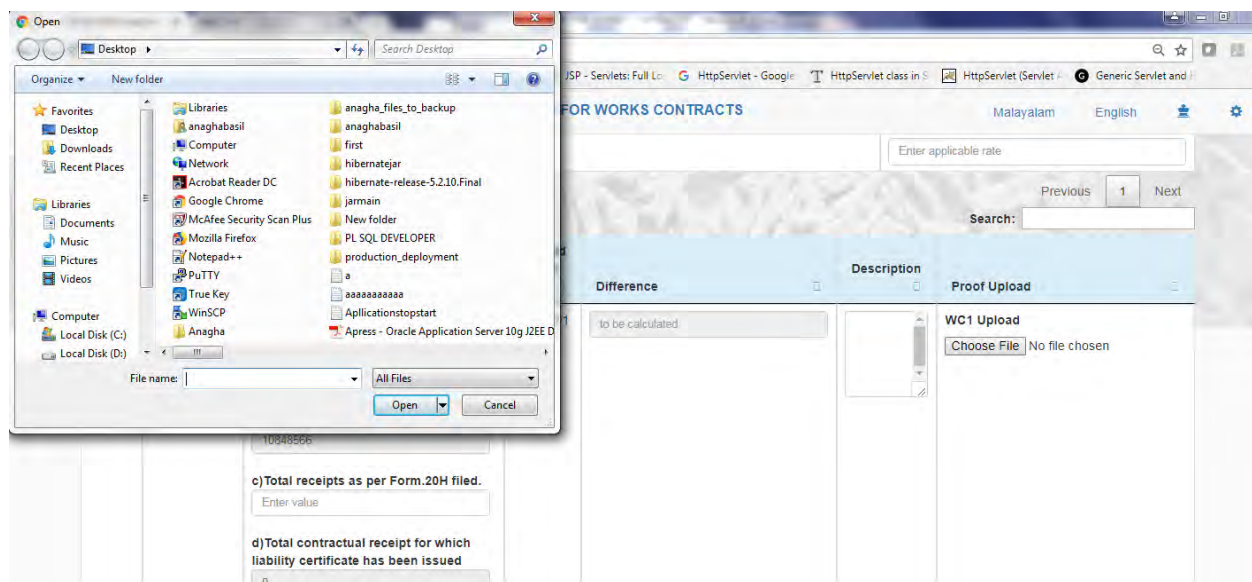
Enter the description here

WC1 Upload

Choose File No file chosen

click here to upload the proof

Enter the description in the description field. Click the choose file button to upload the poof.



When we click on choose file button a popup for file will be shown and we can open any document from the PC to upload it. After opening a document, name of selected file will be displayed in the side of choose file button. If there is more than one file to upload for a particular difference, first prepare a ZIP file and then upload.

It is important to note that description field is mandatory for final submission

erala Commercial Tax Department		SCRUTINY FOR WORKS CONTRACTS		Malayalam English	
2	Sub contract awarded (exemption is claimed by the awardee)	<p>a) Sub contract amount (as per PART-A of Form.10B).</p> <input type="text" value="0"/> <p>b) Exemptions mentioned in Audited statement (Form13A-AA(4)+AB(8)).</p> <input type="text" value="0"/> <p>c) As per 20 H filed.</p> <input type="text" value="334456"/> <p>d) Amount as per sub contract agreement.</p> <input type="text" value="344666"/>	0	<input type="text" value="0"/>	<p>WC2 Upload</p> <p>Choose File No file chosen</p>
3	TDS	<p>a) TDS amount as per PART.K of Form.10B.</p> <input type="text" value="245803"/> <p>b) Liability certificate details (TDS amount) with tax rate >0.</p> <input type="text" value="3456666"/> <p>c) TDS mentioned in Audited statement (PART.V.AC-SI.No.14)</p> <input type="text" value="255695"/> <p>d) TDS as per records available in the file (like 20C/20F/chalan etc)</p> <input type="text" value="33456666"/>	245803	<input type="text" value="0"/>	<p>WC3 Upload</p> <p>Choose File No file chosen</p>

Similarly enter the values for the next fields and we can see that the difference for each case will be calculated automatically in the difference field. Give the description and upload the proof by clicking choose files. All the fields including description, proof uploading and values are mandatory.

4	Work Outstanding at year end.	<p>a)Balance Outstanding (column.8) of PART.A of Form 10B. 0</p> <p>b)Balance cost of WC (SI.No.13 of Form.13A-PART.V.AC) 0</p> <p>c)Total contract amount involved in Works contract pending –Succeeding years Audited statement -SI.No.2 of Form.13A-PART.V.AA 0</p>	0	0		<p>WC4 Upload</p> <p>Choose File No file chosen</p>
5	Exemption claimed on account of labour	<p>a)Claimed in return (Exemption under Rule.10-PART.B-Column.4 of Form 10B) 0</p> <p>b)Claimed as per Profit and Loss account. 432444</p> <p>c)Audited statement 334444545</p>	0	0		<p>WC5 Upload</p> <p>Choose File No file chosen</p>

In this way keep feeding the correct the data from the adduced documents

6	Interstate Purchase	<p>a)Interstate Purchase as per Annual Return. 0</p> <p>b)Interstate Purchase as per Audited Statement. 0</p> <p>c)Interstate Purchase as per parcel details(only inward transactions other than TIN starting with 32) + 8F +8FA. 0</p>	0	0		<p>WC6 Upload</p> <p>Choose File No file chosen</p>
7	Closing Balance O/s of works with Sub Contractor	<p>a)Sum of all closing Balance outstanding derived from 20H filed. Enter value</p> <p>b)Audited statement-13A-PART V-B-BC(13). 0</p> <p>c)Total contract amount involved in Works contract pending as per Succeeding years - 13A.PART V-B-BA(SI.No.2-3) 0</p>	0	to be calculated		<p>WC7 Upload</p> <p>Choose File No file chosen</p>

In this way keep feeding the correct the data from the adduced documents

8	Labour expenses	a)Exemption under Rule.10 as per returns. <input type="text" value="0"/> b)Exemption as per Service tax returns <input type="text" value="Enter value"/> c)Exemption as per P&L account <input type="text" value="Enter value"/> d)Labour cess <input type="text" value="Enter value"/> e)Compounded receipts <input type="text" value="10962791"/> f)Non compounded receipts <input type="text" value="0"/> g)Calculated Value <input type="text" value="to be calculated"/>	0	<input type="text" value="to be calculated"/>		WC8 Upload <input type="button" value="Choose File"/> No file chosen
9	Contract Amount received without deducting TDS	a)Liability certificate with 0% rate of tax. <input type="text" value="0"/>	0	<input type="text" value="0"/>		WC9 Upload <input type="button" value="Choose File"/> No file chosen

In this way keep feeding the correct the data from the adduced documents

10	Details of OR cases	a)OR <input type="text" value="34455"/>	na	<input type="text" value="0"/>		WC10 Upload <input type="button" value="Choose File"/> No file chosen
11	Details of CR cases	a)CR <input type="text" value="3343"/>	na	<input type="text" value="0"/>		WC11 Upload <input type="button" value="Choose File"/> No file chosen
12	Details of LAR cases	a)LAR <input type="text" value="na"/>	na	<input type="text" value="0"/>		WC12 Upload <input type="button" value="Choose File"/> No file chosen
13	Details of Court judgements	a)List of Court judgements <input type="text" value="na"/>	na	<input type="text" value="0"/>		WC13 Upload <input type="button" value="Choose File"/> No file chosen
14	TDS collected by the dealer	a)TDS collected by the dealer (13A) <input type="text" value="0"/> b)TDS paid amount by dealer. <input type="text" value="Enter value"/>	0	<input type="text" value="to be calculated"/>		WC14 Upload <input type="button" value="Choose File"/> No file chosen

In this way keep feeding the correct the data from the adduced documents

15	Payment given to Subcontractor without TDS	a)Payment given to Subcontractor without TDS(13A) <input type="text" value="0"/> b)20F <input type="text" value="Enter value"/>		to be calculated	 WC15 Upload <input type="button" value="Choose File"/> No file chosen
16	Local Purchase	a)Return <input type="text" value="0"/> b)P&L <input type="text" value="Enter value"/> c)Build from own invoice <input type="text" value="0"/> d)Build from others invoice. <input type="text" value="0"/>	0	to be calculated	 WC16 Upload <input type="button" value="Choose File"/> No file chosen
17	6(2) purchase	a)Return <input type="text" value="0"/> b)P&L <input type="text" value="Enter value"/>	0	to be calculated	 WC17 Upload <input type="button" value="Choose File"/> No file chosen

Showing 1 to 17 of 17 entries Previous 1 Next

After completing all the entries.

10.5.60.73:8080/kvat/wc
Search results - kallad...
Circular VAT - Kerala GS
Circular-4-Gold-26th-Fel
Nikhil

Kerala Commercial Tax Department
SCRUTINY FOR WORKS CONTRACTS
Malayalam English

18	Comparison of Contract Receipts with Purchase Turnover	a)Total Contract amount received <input type="text" value="50160942"/> a)Interstate Purchase and Local Purchase <input type="text" value="2495158.03"/>	2495158.03	47665783.97	 WC18 Upload <input type="button" value="Choose File"/> No file chosen
19	Allowable ITC in the case of Non Compounded Dealers	a)Tax Paid from others Sales <input type="text" value="124757.91"/> b)Tax Paid from Own Invoices <input type="text" value="0"/> c)IPT eligible from Returns <input type="text" value="0"/>	0	0	 WC19 Upload <input type="button" value="Choose File"/> No file chosen

Showing 1 to 19 of 19 entries
Previous 1

Submit

TATA CONSULTANCY SERVICES
KERALA TAXES

ENG 3:25 PM
 US 3/5/2018

Click the submit button at the bottom to submit the details entered.

2) purchase

a)Return 0	0	to be calculated	WC17 Upload Choose File No file chosen
b)P&L ac Enter value			

7 of 17 entries

Previous 1 Next

click here for final submission → **Submit**

RVICES KERALA TAXES

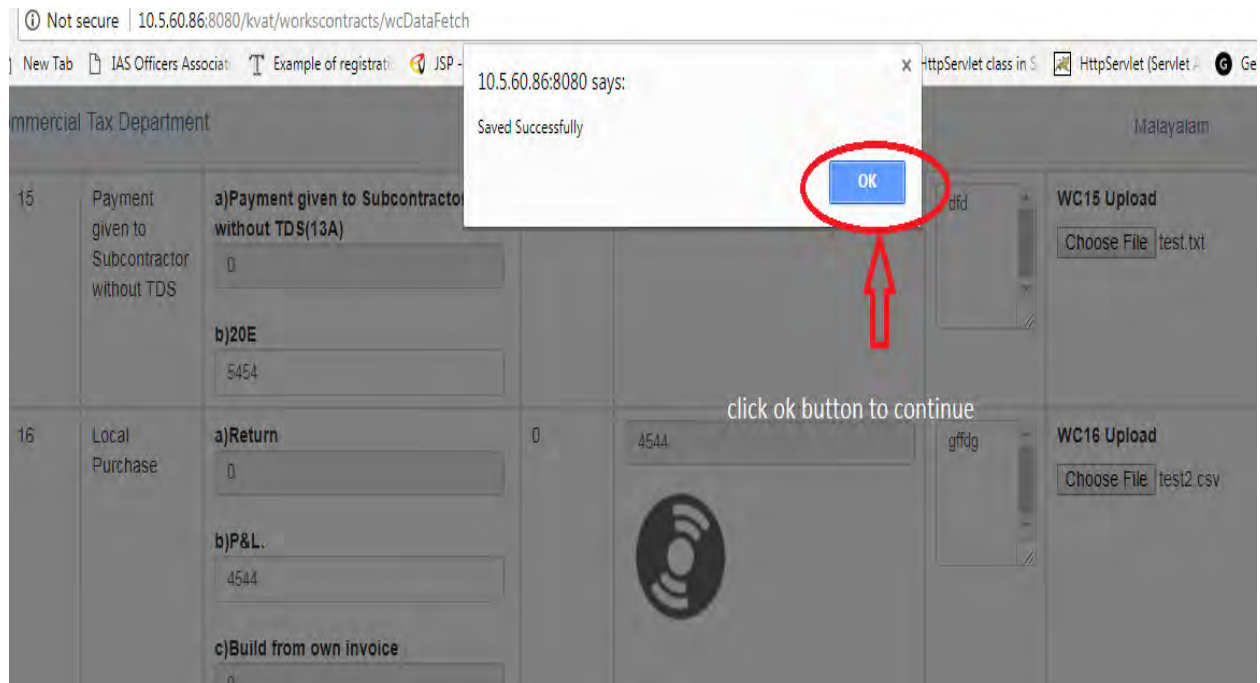
Click on OK button for reconfirmation asked by the page to submit the details.

10.5.60.86:8080 says:
Do you want to submit?

OK Cancel

click ok button to submit

15	Payment given to Subcontractor without TDS	a)Payment given to Subcontractor without TDS(13A) 0			WC15 Upload Choose File test.txt
		b)20E 5454			
16	Local Purchase	a)Return 0	0	4544	WC16 Upload Choose File test2.csv
		b)P&L 4544			
		c)Build from own invoice 0			
		d)Build from others invoice. 0			
17	6(2) purchase	a)Return 0	0	545454	WC17 Upload Choose File testing.png
		b)P&L ac 545454			

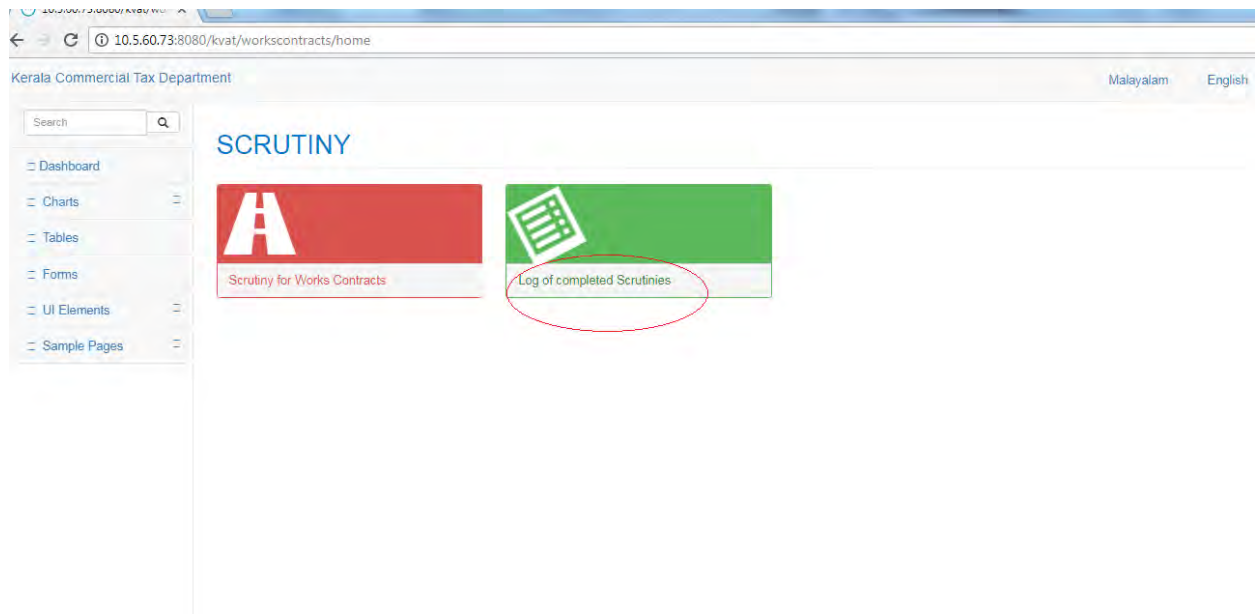


Wait for some time till the saved successfully message is displayed. Click OK to redirect to scrutiny for works contracts page.



Here we can select the assessment year and dealer name for doing scrutiny for works contract for next case.

How can we see the log of scrutiny completed case?



Click on the rounded icon to see the log of completed scrutinies

10.5.60.73:8080/kvat/wc x Search results - kalladan x Circular VAT - Kerala GS x Circular-4-Gold-26th-F x Nikhil

10.5.60.73:8080/kvat/workscontracts/officerViewAssignedWc

Kerala Commercial Tax Department **VIEW ASSIGNED SCRUTINY FOR OFFICERS** Malayalam English

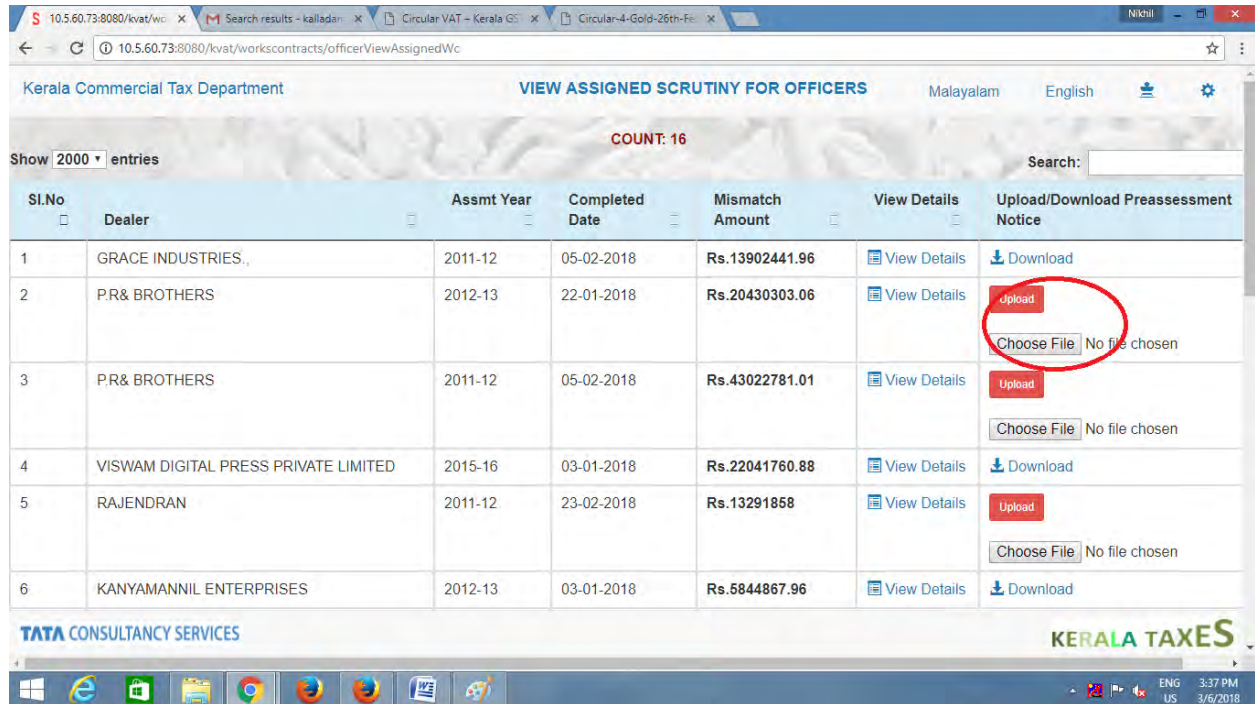
Show 2000 entries **COUNT: 16** Search:

Sl.No	Dealer	Assmt Year	Completed Date	Mismatch Amount	View Details	Upload/Download Preassessment Notice
1	GRACE INDUSTRIES,	2011-12	05-02-2018	Rs.13902441.96	View Details	Download
2	PR & BROTHERS	2012-13	22-01-2018	Rs.20430303.06	View Details	Upload Choose File No file chosen
3	PR & BROTHERS	2011-12	05-02-2018	Rs.43022781.01	View Details	Upload Choose File No file chosen
4	VISWAM DIGITAL PRESS PRIVATE LIMITED	2015-16	03-01-2018	Rs.22041760.88	View Details	Download
5	RAJENDRAN	2011-12	23-02-2018	Rs.13291858	View Details	Upload Choose File No file chosen
6	KANYAMANNIL ENTERPRISES	2012-13	03-01-2018	Rs.5844867.96	View Details	Download

TATA CONSULTANCY SERVICES KERALA TAXES

ENG 3:37 PM 3/6/2018

After sending the pre assessment notice, the assessing authority should upload the scan copy of the same in the following page.



Kerala Commercial Tax Department

VIEW ASSIGNED SCRUTINY FOR OFFICERS

Malayalam English

Search:

COUNT: 16

Show 2000 entries

Sl.No	Dealer	Assmt Year	Completed Date	Mismatch Amount	View Details	Upload/Download Preassessment Notice
1	GRACE INDUSTRIES,	2011-12	05-02-2018	Rs.13902441.96	View Details	Download
2	P.R & BROTHERS	2012-13	22-01-2018	Rs.20430303.06	View Details	Upload Choose File No file chosen
3	P.R & BROTHERS	2011-12	05-02-2018	Rs.43022781.01	View Details	Upload Choose File No file chosen
4	VISWAM DIGITAL PRESS PRIVATE LIMITED	2015-16	03-01-2018	Rs.22041760.88	View Details	Download
5	RAJENDRAN	2011-12	23-02-2018	Rs.13291858	View Details	Upload Choose File No file chosen
6	KANYAMANNIL ENTERPRISES	2012-13	03-01-2018	Rs.5844867.96	View Details	Download

TATA CONSULTANCY SERVICES

KERALA TAXES

ENG 3:37 PM 3/6/2018

Should you require any clarifications send the email on ScMwc.ctd@kerala.gov.in