

THE BEST TAX ADMINISTRATION

SCRUTINY MODULE – GOLD

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 availing any services. Do these people know that they pay taxes but the tax sits with the dealer and dealer is suppose 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. That 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 white 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 Gold Scrutiny is drafted. All officers may study the SoP and keep it handy while working on the Gold Scrutiny Module.

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

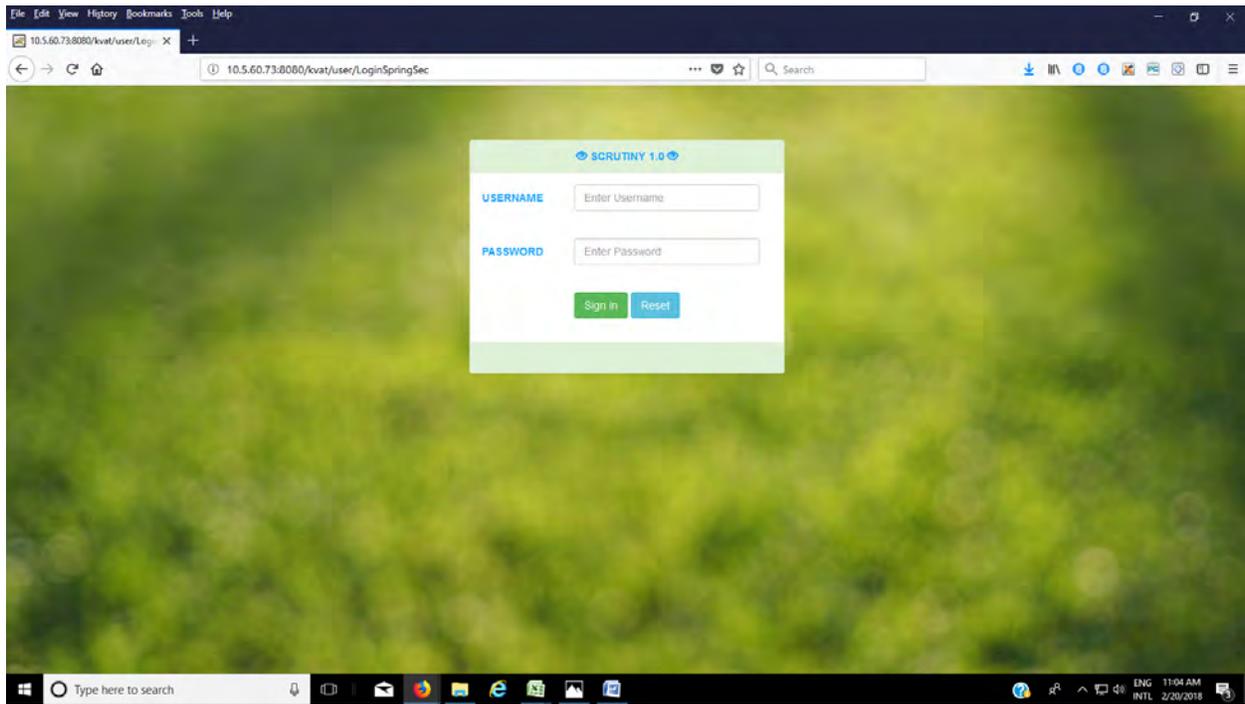
problems then and there. You may study the module and give your suggestions to improve the system.

Dr Rajan Khobragade

Pri Secretary & Commissioner

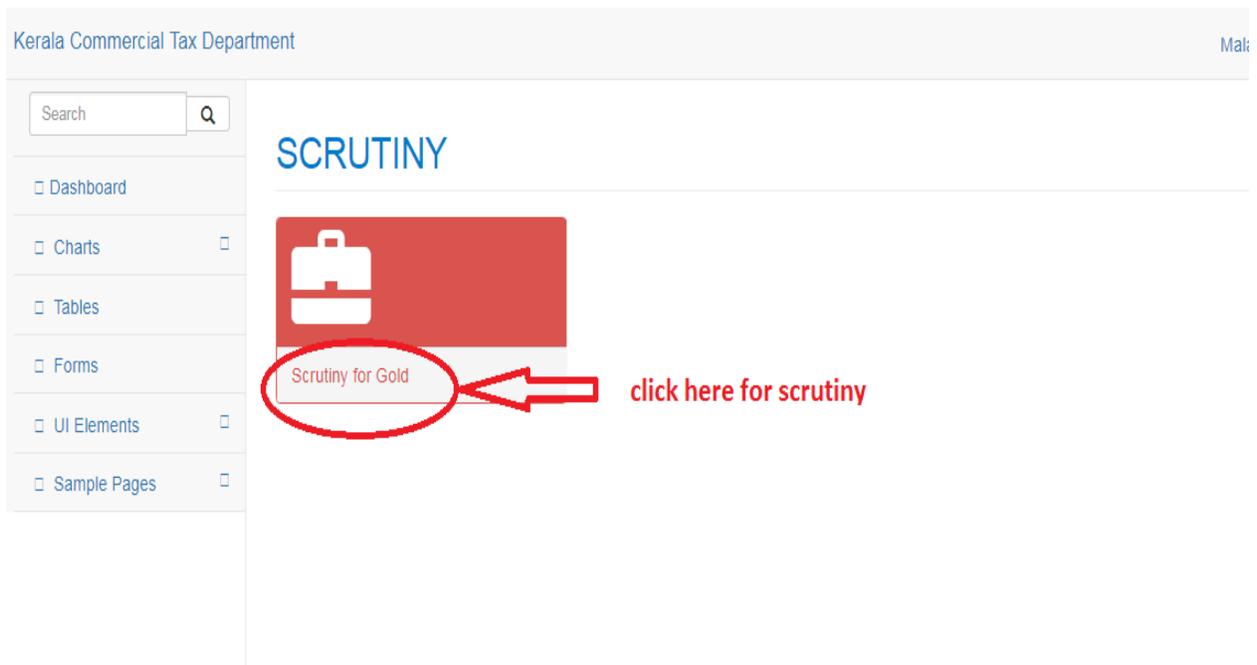
SCRUTINY FOR COMPOUNDED GOLD DEALERS 2011-12 TO 2016-17

Type url 10.5.60.73:8080 in the address bar.

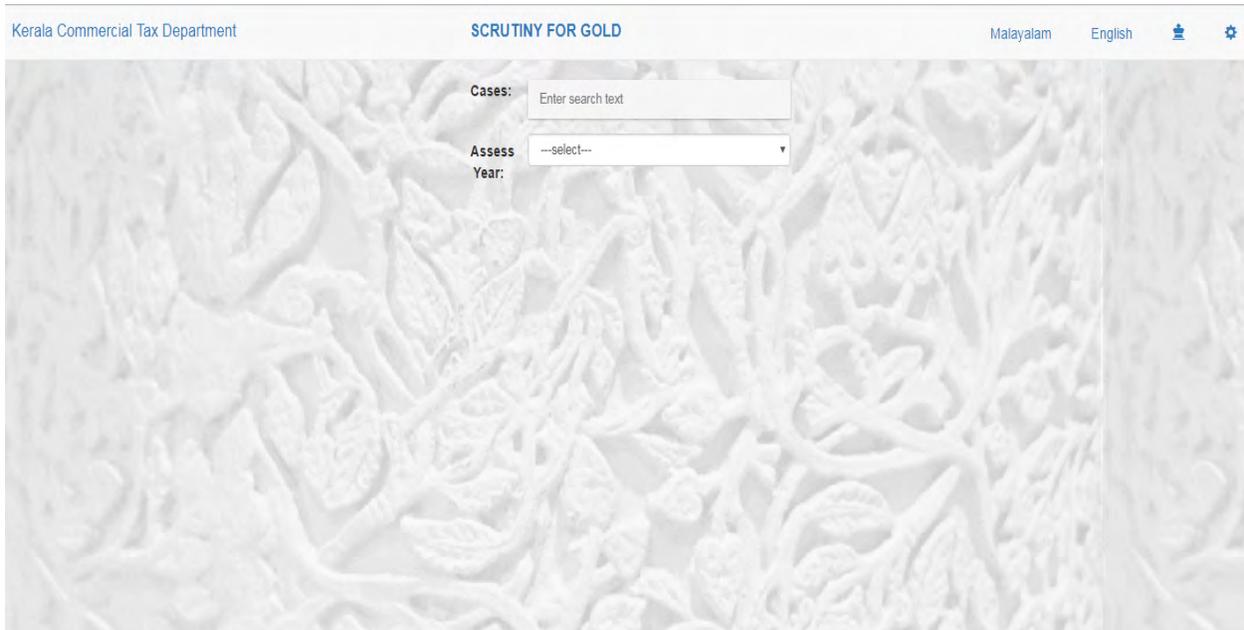


Enter User ID and password.

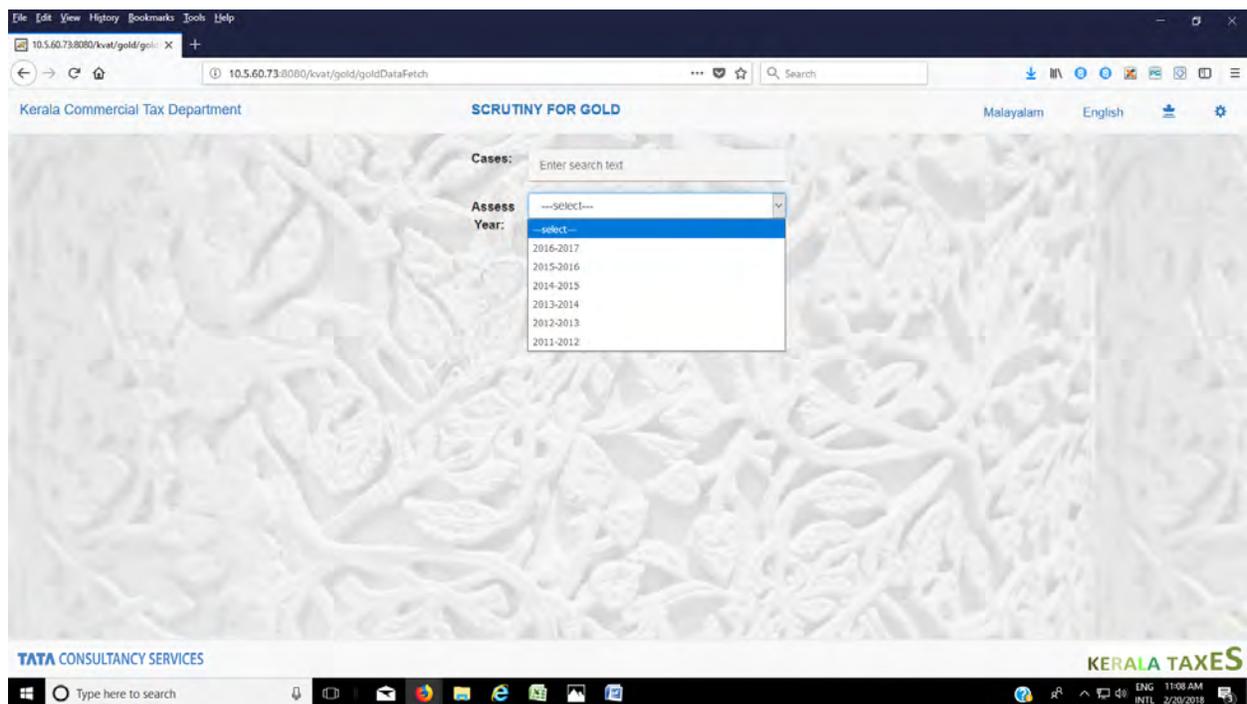
Login page.



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

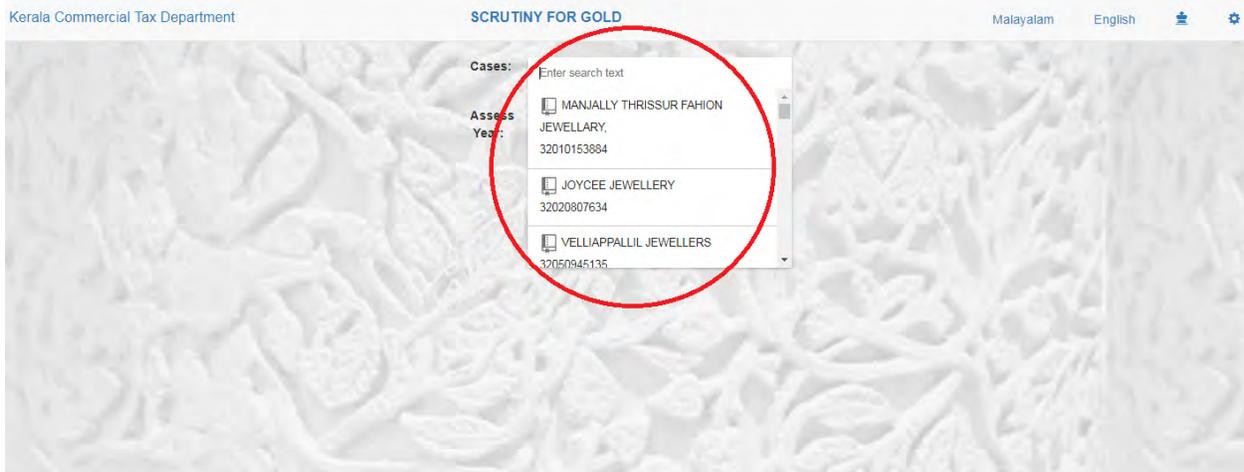


In this page you are provided a dropdown for selecting an assessment year for which we need to do the scrutiny for gold.

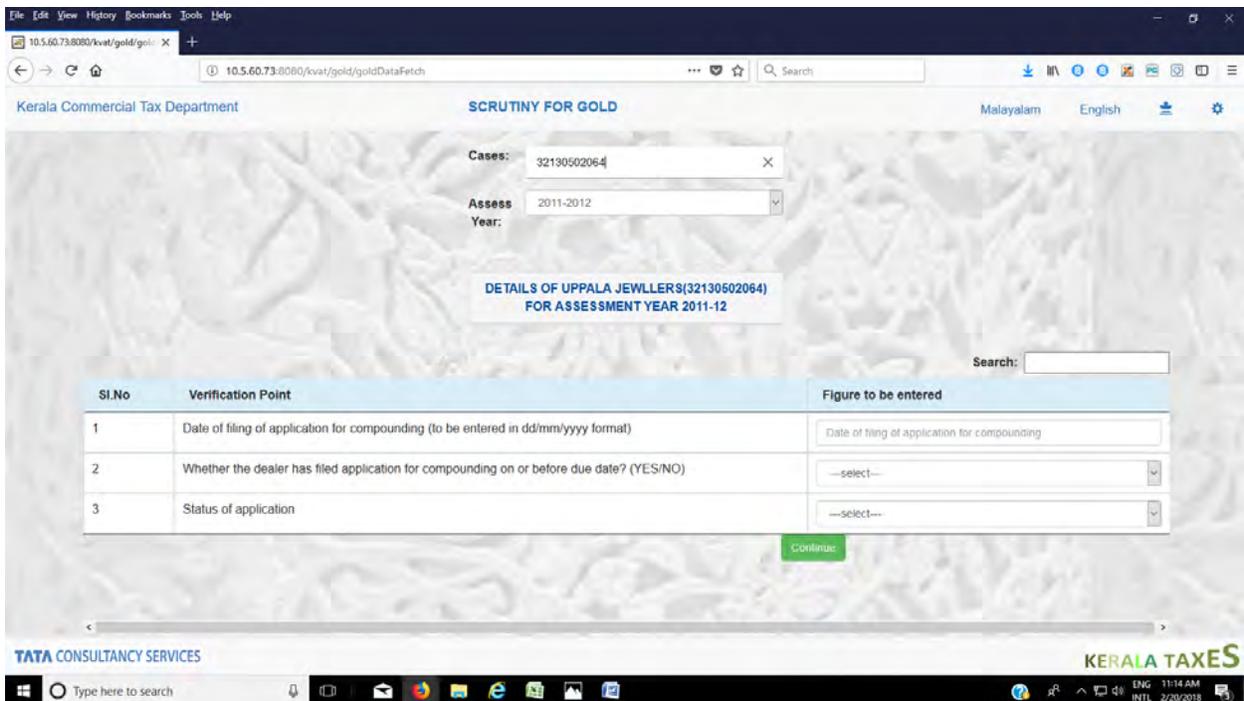


Select the assessment year.

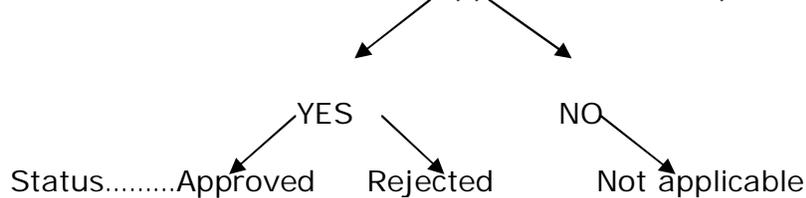
All the dealers of selected assessment year would get listed from which we have to select the required dealer.



Select the dealer.



Whether the dealer has filed application for compounding



Continue...

If Status is "rejected" or "Not applicable", the eligibility for compounding is displayed as "No". The scrutiny is over and the data will be saved automatically. The assessing authority has to proceed for assessment under section 6 of KVAT ACT 2003.

If Status is approved.

Kerala Commercial Tax Department

SCRUTINY FOR GOLD

Malayalam English

Cases: 32130502064

Assess: 2011-2012

Year:

DETAILS OF UPPALA JEWELLERS(32130502064)
FOR ASSESSMENT YEAR 2011-12

Search:

Sl.No	Verification Point	Figure to be entered
1a	Date of filing of application for compounding(to be entered in dd/mm/yyyy format)	01/04/2011
1b	Whether the dealer has filed application for compounding on or before due date? (YES/NO)	YES
1c	Status of application	Approved
1	Date of registration	21/04/2006
2	Eligible to Compound	YES
3	Whether Compounding opted for previous year	—select—

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Answer the question whether compounding opted to previous year YES/ NO.

If yes

The details of selected dealer will be displayed as shown below.

Kerala Commercial Tax Department

SCRUTINY FOR GOLD

Malayalam English

Cases: 32130502064

Assess: 2011-2012

Year:

DETAILS OF UPPALA JEWELLERS(32130502064)
FOR ASSESSMENT YEAR 2011-12

Search:

Sl.No	Verification Point	Figure to be entered
1a	Date of filing of application for compounding(to be entered in dd/mm/yyyy format)	01/04/2011
1b	Whether the dealer has filed application for compounding on or before due date? (YES/NO)	YES
1c	Status of application	Approved
1	Date of registration	21/04/2006
2	Eligible to Compound	YES
3	Whether Compounding opted for previous year	Yes
6	No. of business places other than godown at the starting of the year	No. of business places other than godown at the starting of busine
7	No. of branches started during the year	No. of branches s
8	Total sales turnover for the previous year	2026807
9	Tax due/paid (Actual demand) for the previous year	145597
27	Total Tax Payable (If compounded tax is less than or equal to the collected tax and is less than or equal to collectable tax - collected tax minus deduction on account of closure of business, if any Others - compounded tax plus illegal collection of tax, if any minus deduction on account of closure of business, if any)	Total Tax Payable:

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Can edit these two columns, if needed

28	Total Tax Paid	148630
29	Total Tax Balance	Total Tax Balance
30	CESS Payable	CESS Payable
31	CESS Paid	1482
32	CESS Balance	CESS Balance
33	Interstate sales T.O of gold jewellery & Bullion	Interstate sales T.O of gold jewellery & Bullion
34	Whether assessed under the CST ACT ? (YES/NO/Not applicable)	--select--
35	Interstate stock Transfer (OUT) of gold jewellery & Bullion	Interstate stock Transfer (OUT) of gold jewellery & Bullion
36	Whether the Interstate stock Transfer (OUT) assessed and collected reverse tax, if any ? (YES/NO/Not applicable)	--select--
37	Whether permission for compounding is to be cancelled for this year? (Yes/No)	--select--
38	Whether permission is cancelled and completed assessment under section 6 KVAT ACT? (YES/NO/Not applicable)	--select--

If, Interstate sales T.O of gold jewellery & Bullion is greater than Zero- Answer to question "Whether assessed under the CST ACT" ? is to be entered as **YES or NO**. If, Interstate sales T.O of gold jewellery & Bullion is Zero-Answer to question "Whether assessed under the CST ACT?" is to be entered as "**Not Applicable**".

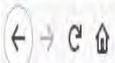
If, Interstate stock Transfer (OUT) of gold jewellery & Bullion is greater than Zero- Answer to question "Whether the Interstate stock Transfer (OUT) assessed and collected reverse tax, if any ?" is to be entered as "**YES , NO or Not applicable**". **ie**, if there is no need to assess and collect reverse tax-enter **Not Applicable**. If, Interstate stock Transfer (OUT) of gold jewellery & Bullion is Zero Answer to question Whether the Interstate stock Transfer (OUT) assessed and collected reverse tax, if any ? is to be entered as **Not Applicable**.

If answer to the question "Whether permission for compounding is to be cancelled for this year?" is **YES**, then answer to the next question "Whether permission is cancelled and completed assessment under section 6 KVAT ACT?" is **YES or NO**.

If answer to the question "Whether permission for compounding is to be cancelled for this year?" is **NO**, then answer to the next question "Whether permission is cancelled and completed assessment under section 6 KVAT ACT?" is **Not applicable**.

Complete all the fields, and then proceed.

The following fields have to be filled or edited in the given order from top to bottom. This is because, after completion of the fields it will be auto locked.



3	Closing Stock	a) Audited statement 0 b) Closing stock inventory Enter value c) Subsequent years Audited st - Opening balance 0	0	<input type="text" value="to be calculated"/>	G3 Upload <input type="button" value="Browse..."/> No file selected.
4	Closing stock valuation	a) Market value Enter value b) Cost price Enter value	to be calculated	<input type="text" value="to be calculated"/>	G4 Upload <input type="button" value="Browse..."/> No file selected.
1	Total Sales	a) Actual sales TO filed for the month (as per Annual return in Form. MCA) 216747 b) Net sales as per Audited statement in Form 10A-PART-B 0 c) Total sales TO arrived by officer (based on PALL, CRICK, purchase suppression or difference in stock) Enter value d) Net sales estimated based on 10 & 10A (Total cost of goods meant for sale - GP - C. S) 0	216747	<input type="text" value="to be calculated"/>	G1 Upload <input type="button" value="Browse..."/> No file selected.
2	Compounded tax filed for the year	a) As per annual return in Form. MCA 152880 b) Compounded tax collected 87287 c) Actual tax computed as per Sl.No.1019 338754 d) Compounded tax collected as per sales Involes 87287 e) Collected tax arrived by officer based on PALL or CR Enter value	152880	<input type="text" value="to be calculated"/>	G2 Upload <input type="button" value="Browse..."/> No file selected.

Can edit these three columns (a,b,d), if needed

Submit

10.5.60.86.8080/kvat/gold/goldDataFetch

Kerala Commercial Tax Department

SCRUTINY FOR GOLD

		c)Subsequent years Audited et.- Opening balance			
4	Closing stock valuation	a)Market value.	0		G4 Upload Browse... No file selected.
		b)Cost price			
1	Total Sales	a)Actual sales T.O fixed for the month(as per Annual return in Form.10DA)	773918		G1 Upload Browse... No file selected.
		b)Net sales as per Audited statement in Form 13A PART B			
		c)Total sales T.O arrived by officer (based on P&L, OR/CR, purchase suppression or difference in stock)			
		d)Net sales estimated based on 13 & 13A(Total cost of goods meant for sale + G.P - C.S)			
2	Compounded tax fixed for the year	a)As per annual return in Form.10DA	249497		G2 Upload Browse... No file selected.

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KERALA TAXES

ENG 3:26 PM
US 2/23/2018

Sum of monthly returns

10.5.60.86.8080/kvat/gold/goldDataFetch

Kerala Commercial Tax Department

SCRUTINY FOR GOLD

		In Form 13A PART B			
		c)Total sales T.O arrived by officer (based on P&L, OR/CR, purchase suppression or difference in stock)			
		d)Net sales estimated based on 13 & 13A(Total cost of goods meant for sale + G.P - C.S)			
2	Compounded tax fixed for the year	a)As per annual return in Form.10DA	249497		G2 Upload Browse... No file selected.
		b) Compounded tax collected.	7741.36		
		c)Actual tax computed as per SI.No.18	24674		
		d)Compounded tax collected as per sales invoice	7741.16		
		e)Collected tax arrived by officer based on P&L or CR	20000		

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KERALA TAXES

ENG 3:24 PM
US 2/23/2018

Last month figure

The scrutiny is over. After completing the scrutiny if the assessing authority finds any wrong entry in the module, don't make submission. Refresh (press F5 button) and enter afresh.

If answer to any of the questions Whether assessed under the CST ACT ?, Whether the Interstate stock Transfer (OUT) assessed and collected reverse tax, if any ? and Whether permission is cancelled and completed assessment under section 6 KVAT

ACT? are "No", don't make submission . Refresh (press F5 button). Steps may be taken to make the answer "Yes" and then proceed.

If the assessing authority enters "NO" to the question "Whether permission for compounding is to be cancelled for this year?" and subsequently while analyzing the stock and sales turnover, he finds that the permission is to be cancelled , then don't make submission. Refresh (press F5 button) and enter afresh.

Next steps for submission.

Sl.No	Verification Point	Figure to be entered	Entered Figure	Difference	Description	Proof Upload
1	Total Sales	a)Actual sales T.O fixed for the month(as per Annual return in Form.10DA-B) <input type="text" value="0"/>	0	<input type="text" value="2400703"/>	<input type="text" value=""/>	G1 Upload <input type="button" value="Choose File"/> No file chosen
		b)Net sales as per Audited statement in Form 13A-PART-B <input type="text" value="2400703"/>				

Annotations in the image:
 - A red arrow points to the Description field with the text "enter the description".
 - A red circle highlights the Description field.
 - A red arrow points to the "Choose File" button with the text "click here to upload the proof".

Enter the reason for difference and action taken in the description field. If there is no difference, enter as **Not applicable** in the description column.

Click the choose file button to upload the proof.

The screenshot shows a file explorer window open over a web application interface. The file explorer window displays the contents of a folder named 'Anagha' on the local disk (D:). The web application interface shows a table with columns for Sl.No, Verification Point, Figure to be entered, Entered Figure, Difference, Description, and Proof Upload. The 'Choose File' button is highlighted in the 'Proof Upload' column.

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.

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

		c)Subsequent years Audited st.- Opening balance 1885151.23				
4	Closing stock valuation	a)Market value. 33344	453454	420110	dsdsad	G4 Upload Choose File testing.png
		b)Cost price 453454				

Showing 1 to 4 of 4 entries

Previous 1 Next

click here for final submission → **Submit**

CONSULTANCY SERVICES 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

		b) Compounded tax collected. 0				
		c) Tax rate mentioned in SI.No.10 multiplied by SL.No.9 0				
		d)Tax arrived on the basis of turnover 0				
3	Closing Stock	Audited statement. 1885151.23	1885151.23	1885151.23	asdsad 99	G3 Upload Choose File testing.png
		b)Closing stock inventory. 0				
		c)Subsequent years Audited st.- Opening balance 1885151.23				
4	Closing stock valuation	a)Market value. 333445546	333445546	332992092	dsdsad fg	G4 Upload Choose File testing.png
		b)Cost price 453454				

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

The assessing authority can ascertain the balance tax/cess payable from the fields shown below.

9	Tax due/paid (Actual demand) for the previous year	145597
27	Total Tax Payable (If compounded tax is less than or equal to the collected tax and is less than or equal to collectable tax - collected tax minus deduction on account of closure of business, if any. Others - compounded tax plus illegal collection of tax, if any minus deduction on account of closure of business, if any)	Total Tax Payable
28	Total Tax Paid	148630
29	Total Tax Balance	Total Tax Balance
30	CESS Payable	CESS Payable
31	CESS Paid	1482
32	CESS Balance	CESS Balance
33	Interstate sales T.O of gold jewellery & Bullion	Interstate sales T.O of gold jewellery & Bullion

Scrutiny for the years from 2011-12 to 2016-17 can be done using this module. Procedure for all years are same . The edit field are also same and is listed below .

1. Total sales T.O for the previous year
2. Tax due/paid (Actual demand) for the previous year
3. Total sales - a) Actual sales T.O fixed for the month (as per Annual return in Form. 10DA)
4. Total sales - b) Net sales as per Audited statement in Form 13A-PART-B
5. Total sales – d) Net sales estimated based on 13 & 13A (Total cost of goods meant for sale + G.P - C.S)

2011-12 Answer to the question whether compounding opted to previous year is "No", there are some more additional fields.

12	No of days having business in 2008-2009 year	No of days having business in 2008-2009 year
13	Net tax payable in 2008-2009	Net tax payable in 2008-2009
14	No of days having business in 2009-2010 year	No of days having business in 2009-2010 year
15	Net tax payable in 2009-2010 year	Net tax payable in 2009-2010 year
16	No of days having business in 2010-2011 year	No of days having business in 2010-2011 year
17	OPT payable in 2010-2011 year	OPT payable in 2010-2011 year

No of days having business varies from 0 to 365. Enter correct number of working days. ie if the business start in between the financial year, then that number of days having no business should be deducted from 365. If the business is closed for a period during the year that number of days has also to be deducted.

Module for 2012-13 is same as that of 2011-12.

In Module for 2013-14, there are **Two types**.

First type- If No is the answer to the question , **whether reopted for compounding as per Circular 7/2014**, then the module is same as that of 2011-12.

2	Eligible to Compound	YES
21	Whether reopted for compounding as per Circular No. 7/14	NO

Second type- If the answer to the question is **YES**, there are some more additional questions.

21	Whether reopted for compounding as per Circular No. 7/14	YES
3	Whether Compounding opted for previous year	Yes
22a	Total turnover (Sales TO + 6(2)Purchase TO) for previous year	Enter total sales turnover
23	Dealer continuously paying compounding tax(counting from previous years backwards)	---select---
24	No. of branches closes during the year	Enter no of branches closes dur
25	How many monthly installment due from next month of closure (enter sum of that of all closed branches)(eg:- Suppose a branch closed during december, then consider the remaining three monthly installment)	Enter no of full month for which

For the question ,Dealer continuously paying compounding tax(counting from previous years backwards), there is three choices.

23	Dealer continuously paying compounding tax(counting from previous years backwards)	---select---
24	No. of branches closes during the year	<input type="radio"/> ---select--- <input type="radio"/> For last 5 years <input type="radio"/> For last 3 years <input type="radio"/> Others

No. of branches closed during the year- The assessing authority should bear in mind that the branches that are closed from 1st April 2013 to 31st March 2014 should only be taken into account.

How many monthly installments due from next month of closure (enter sum of that of all closed branches)(eg:- Suppose a branch closed during December, then consider the remaining three monthly installments)

Eg. If the dealer has closed two branches one in June and the other in December, then enter sum of 9 and 3, ie 12.

For the year 2014-15, the module is same as **Module for 2013-14 Second Type**.

If the dealer has started new branches in that year, shown a result as

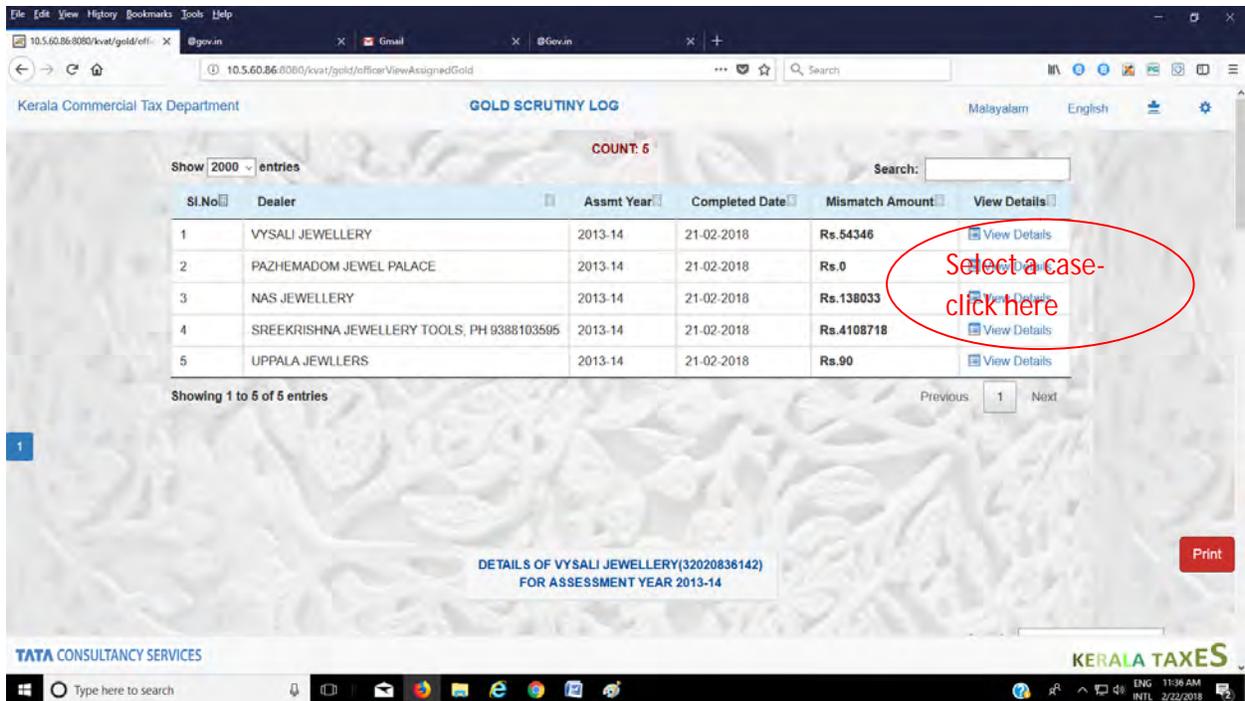
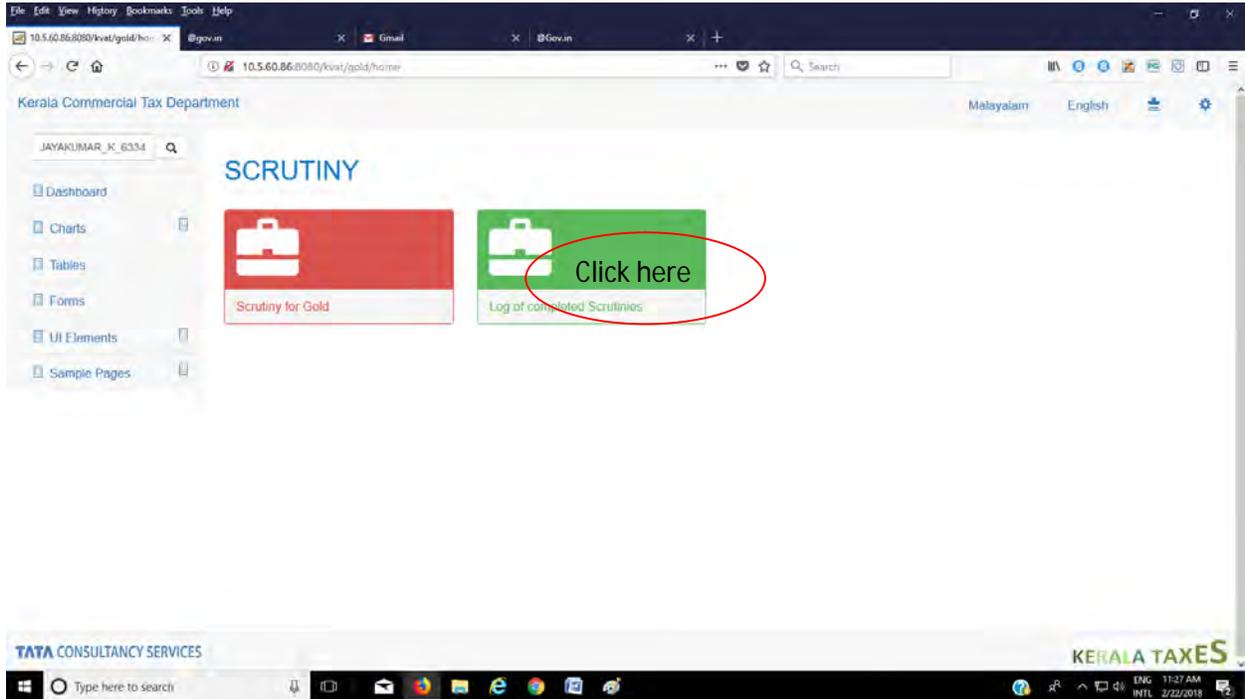
19	Compounding tax to be refixed based on branches added during the year	New branches started cannot be compounded, tax for these branches will be paid u/s 6 of KVAT act 2003
----	---	---

Note: If there is new branches from 2014-15 onwards, the above criteria is displayed. The assessing authority should be completed the assessment for those branches for these years.

For the year 2015-16 & 2016-17 , the module is same as Module for 2014-15, there are differences in some questions.

8	Total sales turnover for the previous year(include sales TO of branches that are not compounded as per Finance Act 2014)	773918
9	Tax due/paid for the previous year(include tax payable of branches that are not compounded as per Finance Act 2014)	20795

How can we see the log of scrutiny completed case?



Scroll down. We can see the details.

Kerala Commercial Tax Department GOLD SCRUTINY LOG

DETAILS OF VYSALI JEWELLERY(2020836142) FOR ASSESSMENT YEAR 2013-14

Search:

Sl.No	Verification Point	Figure to be entered
1a	Date of filing of application for compounding(to be entered in dd/mm/yyyy format)	12/12/2013
1b	Whether the dealer has filed application for compounding on or before due date? (YES/NO)	Yes
1c	Status of application	Approved
1	Date of registration(to be entered in dd/mm/yyyy format)	21/04/2006
2	Eligible to Compound	Yes
21	Whether reopted for compounding as per Circular No. 7/14	No
3	Whether Compounding opted for previous year	Yes
6	No. of branches at the starting of business	1
7	No. of branches started during the year	0
8	Total sales turnover for the previous year	1264218.16
9	Tax due/paid for the previous year	66024
18	Compounding tax to be fixed	69325
20	Illegal tax collected	19217
27	Total Tax Payable (If compounded tax is less than or equal to the collected tax and is less than or equal to collectable tax - collected tax minus deduction on account of closure of business, if any. Others - compounded tax plus illegal collection of tax, if any minus deduction on account of closure of business, if any)	88542

TATA CONSULTANCY SERVICES KERALA TAXES

Kerala Commercial Tax Department GOLD SCRUTINY LOG

Whether permission is cancelled and completed assessment under section 1-KVAT ACT? (YES/NO not applicable) No

Search:

Sl.No	Verification Point	Figure to be entered	Entered Figure	Difference	Proof Description	Proof Upload
1	Total Sales a)Total sales T/D filed for the mortgage per annual return in Form 102A-B 102A/14 b)Total sales as per justice statement in Form 12A-OUT-01 0 c)Total sales T/D arrived by officer (based on PAL, ORCA, purchase suppression or difference in stock) 0 d)Total sales estimated based on 13 & 13A(Total cost of goods meant for sale - 0.5% - 0) 0	102A/14	0	102A/14	13	13 G1 Download & Upload
2	Compounded tax due for FY 13/14 a)Total annual return in Form 102A 102A/14 b) Compounded tax collected 0 c)Total tax computed as per s.No.1013 102A/14 d)Compounded tax collected as per sales invoice 0 e)Total tax arrived by officer based on PAL or OR 102A/14	102A/14	0	102A/14	13	13 G2 Download & Upload
3	Closing Stock a)Justified statement 0 b)Closing stock inventory 0 c)Subsequent years justified at Opening Balance 0	0	0	0	13	13 G3 Download & Upload
4	Closing stock valuation a)Market value 0 b)Call price 0	0	0	0	13	13 G4 Download & Upload

TATA CONSULTANCY SERVICES KERALA TAXES

If you want to print the details. Click print button.

File Edit View History Bookmarks Tools Help

10.5.60.86:8080/kvat/gold/effi... X @gov.in X Gmail X Gov.in X +

10.5.60.86:8080/kvat/gold/officeViewAssignedGold 60% Search

Kerala Commercial Tax Department GOLD SCRUTINY LOG Malayalam English

Click here
Print

DETAILS OF VYSALI JEWELLERY(32020836142)
FOR ASSESSMENT YEAR 2013-14

Search:

Sl.No	Verification Point	Figure to be entered
1a	Date of filing of application for compounding(to be entered in dd/mm/yyyy format)	12/12/2013
1b	Whether the dealer has filed application for compounding on or before due date? (YES/NO)	Yes
1c	Status of application	Approved
1	Date of registration(to be entered in dd/mm/yyyy format)	21/04/2006
2	Eligible to Compound	Yes
21	Whether reopted for compounding as per Circular No. 7/14	No
3	Whether Compounding opted for previous year	Yes
6	No. of branches at the starting of business	1
7	No. of branches started during the year	0
8	Total sales turnover for the previous year	1264218.16
9	Tax due/paid for the previous year	66024
18	Compounding tax to be fixed	69325
20	Illegal tax collected	19217
27	Total Tax Payable (If compounded tax is less than or equal to the collected tax and is less than or equal to collectable tax - collected tax minus deduction on account of closure of business, if any. Others - compounded tax plus illegal collection of tax, if any minus deduction on account of closure of business, if any)	88542

TATA CONSULTANCY SERVICES KERALA TAXES

Type here to search

ENG 11:09 AM
INTL 2/22/2018

PRI Secretary & Commissioner

