

## 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**

**PrI 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-

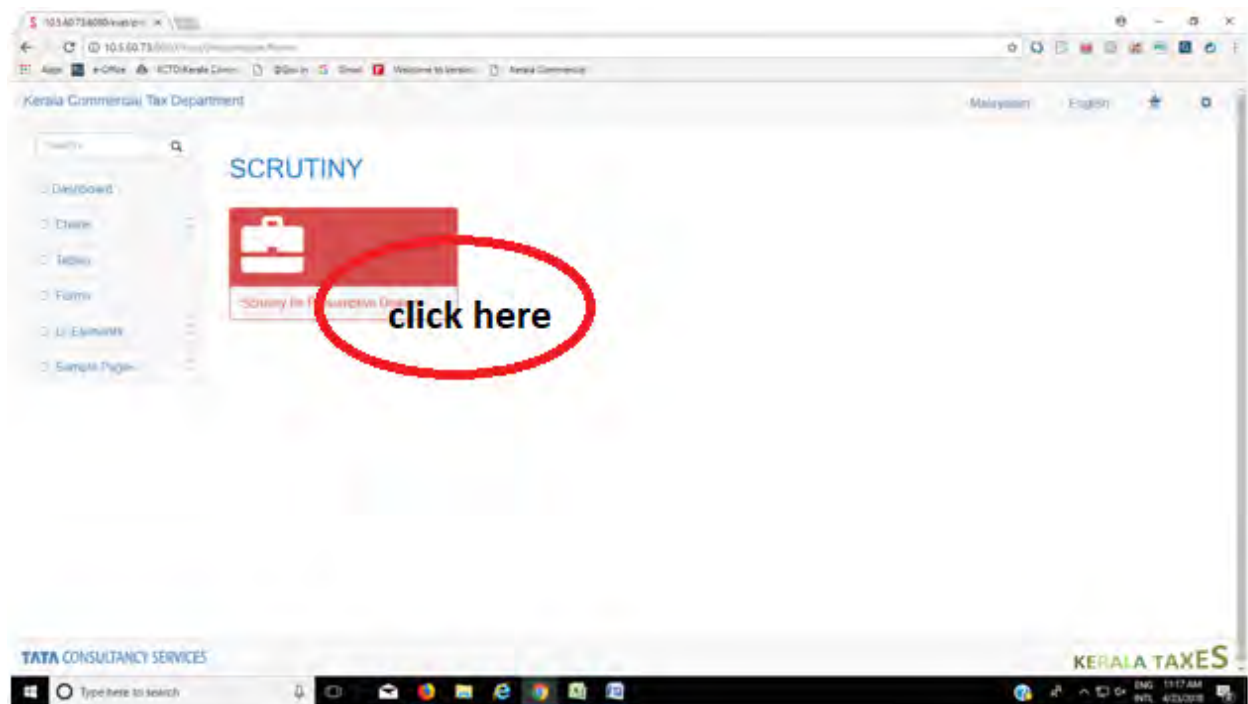
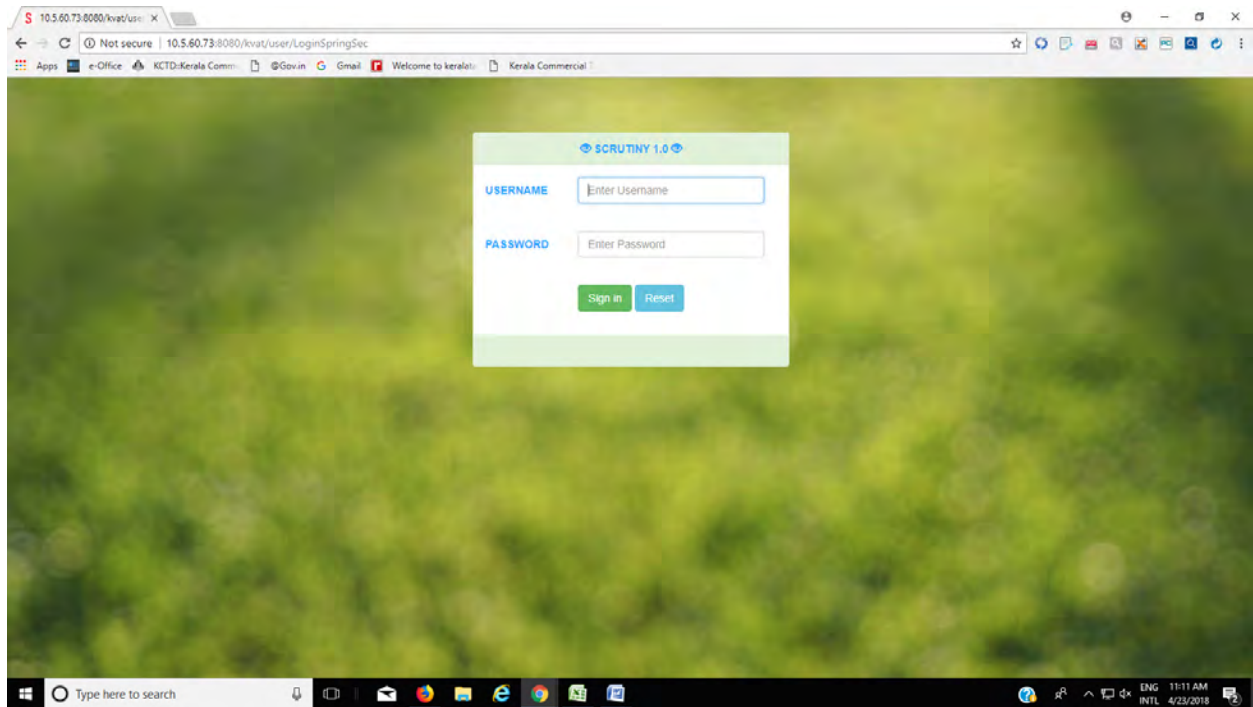
- 1) The module is for the scrutiny of presumptive dealers, other than Medicine dealer (1st proviso to Sec.8(e)) and petroleum dealer.
- 2) Officer may get well acquainted with the Act and Rules relating to presumptive tax dealers before using the scrutiny module.
- 3) Officer may thoroughly go through 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 queries regarding Presumptive Scrutiny module should only be send to email id [ScMpt.ctd@kerala.gov.in](mailto:ScMpt.ctd@kerala.gov.in)
- 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 reason for wrong submission and will inform the same to [ScMpt.ctd@kerala.gov.in](mailto:ScMpt.ctd@kerala.gov.in) 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 **shall take the printout of scrutiny reports and shall file in the assessment files.**
- 12)**The Dy Commissioner/ IAC shall give the approval to the Pre Assessment 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

Enter the url 10.5.60.73:8080. In Login page, enter User Name and Password.



## Select Assessment Year

The screenshot shows a web browser window with the URL `10.5.60.73:8080/kvat/presumptive/presDataFetch`. The page title is "Kerala Commercial Tax Department" and "SCRUTINY FOR PRESUMPTIVE DEALERS". The interface includes a search bar labeled "Cases:" with the placeholder "Enter search text". Below it, there are two dropdown menus: "Assess" and "Year:". The "Year:" dropdown is open, showing a list of assessment years: 2016-2017, 2015-2016, 2014-2015, 2013-2014, 2012-2013, and 2011-2012. The background of the page features a repeating pattern of the Kerala State Emblem. At the bottom, there are logos for "TATA CONSULTANCY SERVICES" and "KERALA TAXES". The Windows taskbar at the bottom shows the search bar and various application icons.

## Select Dealer

The screenshot shows the same web browser window as above. The "Assess Year:" dropdown is now closed, and the "Assess" dropdown is open, displaying a list of dealers. Each entry includes a small icon, the dealer name, and a unique identifier number. The list contains three entries: "MATHA GLASS HOUSE" with ID "32272440304", "NOVELTY STORES" with ID "32561940304", and "THOMVEETIL AGENCIES" with ID "32255860405". The rest of the page layout, including the search bar, logos, and taskbar, remains the same as in the previous screenshot.



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

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Malayalam English

Cases: 32272440304

Assess Year: 2011-2012

DETAILS OF MATHA GLASS HOUSE(32272440304) FOR ASSESSMENT YEAR 2011-12

Search:

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?	---select--- ---select--- Yes No

TATA CONSULTANCY SERVICES

KERALA TAXES

ENG 2:47 PM  
INTL 4/23/2018

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.

Kerala Commercial Tax Department

10.5.60.86:8080 says  
The module is not applicable

OK

Assess Year: 2012-2013

DETAILS OF THOMVEETIL AGENCIES(3226860405) FOR ASSESSMENT YEAR 2012-13

Search:

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?	---select---

## Enter Ok button

Kerala Commercial Tax Department

**SCRUTINY FOR PRESUMPTIVE DEALERS**

Malayalam English

Cases: 32255860405  
Assess Year: 2012-2013

DETAILS OF THOMVEETIL AGENCIES(32255860405) FOR ASSESSMENT YEAR 2012-13

Search:

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?	Yes

TATA CONSULTANCY SERVICES

KERALA TAXES

ENG 4:19 PM  
INTL 4/23/2018

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

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Malayalam English

Cases: 32272440304

Assess Year: 2011-2012

DETAILS OF MATHA GLASS HOUSE(32272440304) FOR ASSESSMENT YEAR 2011-12

Search:

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 60 Lakh) in previous year/having interstate transaction in previous year ?	--select-- --select-- Yes No

TATA CONSULTANCY SERVICES

KERALA TAXES

ENG 2:33 PM  
INTL 4/23/2018

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

Kerala Commercial Tax Department

**SCRUTINY FOR PRESUMPTIVE DEALERS**

Malayalam English

Search:

Sl.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s(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
6	Closing Stock	Enter closing stock
7	Opening stock	Enter opening stock
8	Purchase Suppression	4774
9	Sales Suppression	0
10	Total Sales TO computed	

TATA CONSULTANCY SERVICES

KERALA TAXES

Type here to search

ENG 3:37 PM  
INTL 4/23/2018

Kerala Commercial Tax Department

**SCRUTINY FOR PRESUMPTIVE DEALERS**

Malayalam English

9	Sales Suppression	0
10	Total Sales TO computed	Enter Sales TO computed
11	Exemption claimed for goods other than medicines	788261.5
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

TATA CONSULTANCY SERVICES

KERALA TAXES

Type here to search

ENG 3:37 PM  
INTL 4/23/2018

**Fill the columns accordingly. While computing the total sales turnover, stock analysis should also be considered along with sale/purchase suppression aspect.**

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 **Yes**, Purchase/Sales suppression **Yes**

SI.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s(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	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

Kerala Commercial Tax Department **SCRUTINY FOR PRESUMPTIVE DEALERS** Malayalam English

9	Sales Suppression	0
10	Total Sales TO computed	Enter Sales TO computed
11	Exemption claimed for goods other than medicines	788261.5
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

TATA CONSULTANCY SERVICES **KERALA TAXES**

Fill the columns accordingly. While computing the total sales turnover, stock analysis should also be considered along with sale/purchase suppression aspect.

Kerala Commercial Tax Department **SCRUTINY FOR PRESUMPTIVE DEALERS** Malayalam English

Sl.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a)From own invoice 610380	605586	-4774	Enter the descriptions
		b)From others invoice 570993.7			
		c)From checkpost transactions 0			
		d)As per Annual return 605586			
2	Total Sales	a)From own invoice 788261.5	788261.5	-0	Enter the descriptions
		b)From Others Invoice 0			
		c)From Checkpost transactions 0			
		d)As per annual return 788261.5			

TATA CONSULTANCY SERVICES **KERALA TAXES**

**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**

Kerala Commercial Tax Department | SCRUTINY FOR PRESUMPTIVE DEALERS

Search:

Sl.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s(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	Sales Suppression/Purchase Suppression	No
4a	Total Turnover	857114
4	Sales Turnover	857114
5	Purchase Turnover	772354.35
6	Closing Stock	Enter closing stock

Kerala Commercial Tax Department | SCRUTINY FOR PRESUMPTIVE DEALERS

Search:

7	Opening Stock	Enter opening stock
8	Purchase Suppression	0
9	Sales Suppression	0
10	Total Sales TO computed	Enter Sales TO computed
11	Exemption claimed for goods other than medicines	857114
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
20	Penalty proposed	Enter penalty proposed
21	Interest payable	Enter interest payable

Sl.No | Verification Point | Figure to be entered | As per Annual return | Difference | Description

TATA CONSULTANCY SERVICES | KERALA TAXES

Windows taskbar: Type here to search | 5:28 PM | 4/23/2018

Fill the columns accordingly. While computing the total sales turnover, stock analysis should also be considered along with sale/purchase suppression aspect.

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Malayalam English

Sl.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a) From own invoice 610360 b) From others invoice 570993.7 c) From checkpost transactions 0 d) As per Annual return 605586	605586	-4774	Enter the descriptions
2	Total Sales	a) From own invoice 780261.5 b) From Others invoice 0 c) From Checkpost transactions 0 d) As per annual return 780261.5	780261.5	0	Enter the descriptions

TATA CONSULTANCY SERVICES

KERALA TAXES

Windows taskbar: Type here to search, 3:38 PM, 4/23/2019



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**

Kerala Commercial Tax Department | SCRUTINY FOR PRESUMPTIVE DEALERS | Malayalam | English

Sl.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s(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

TATA CONSULTANCY SERVICES | KERALA TAXES

Kerala Commercial Tax Department | SCRUTINY FOR PRESUMPTIVE DEALERS | Malayalam | English

5b	Purchase Tax Liability	0
5	Purchase Turnover	3392682
6	Closing Stock	Enter closing stock
7	Opening stock	Enter opening stock
8	Purchase Suppression	114496.16
9	Sales Suppression	0
10	Total Sales TO computed	Enter total Sales TO computed
10a	Deduct declared sales TO 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	

TATA CONSULTANCY SERVICES | KERALA TAXES

Kerala Commercial Tax Department

**SCRUTINY FOR PRESUMPTIVE DEALERS**

Malayalam English

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	15802
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

TATA CONSULTANCY SERVICES

KERALA TAXES

Windows taskbar: Type here to search, 3:52 PM, INTL 4/23/2018

Fill the columns accordingly. While computing the total sales turnover, stock analysis should also be considered along with sale/purchase suppression aspect.

Kerala Commercial Tax Department

**SCRUTINY FOR PRESUMPTIVE DEALERS**

Malayalam English

Sl.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a)From own invoice	605586	-4774	Enter the descriptions
		510380			
		b)From others invoice			
		570993.7			
		c)From checkpost transactions			
0					
d)As per Annual return	605595				
2	Total Sales	a)From own invoice	788281.5	-0	Enter the descriptions
		788281.5			
		b)From Others Invoice			
		0			
		c)From Checkpost transactions			
0					
d)As per annual return	788281.5				

TATA CONSULTANCY SERVICES

KERALA TAXES

Windows taskbar: Type here to search, 3:38 PM, INTL 4/23/2018

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 **above 60 Lakhs**.

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Malayalam English

Cases: 3278551005

Assess Year: 2014-2015

DETAILS OF NASAR A.K, IDEAL ALUMINIUM & FIBRE(3278551005) FOR ASSESSMENT YEAR 2014-15

Search: \_\_\_\_\_

Sl.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s(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)	1st
3	In which quarter they exceeds the threshold limit?	1st

TATA CONSULTANCY SERVICES

KERALA TAXES

ENG 4:08 PM  
INTL 4/23/2014

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

Kerala Commercial Tax Department | SCRUTINY FOR PRESUMPTIVE DEALERS | Malayalam | English

Sl.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s(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 80 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
13c	Taxable TO computed @ 14.5%	

TATA CONSULTANCY SERVICES | KERALA TAXES

Windows taskbar: Type here to search | 4:08 PM | 4/23/2018

Kerala Commercial Tax Department | SCRUTINY FOR PRESUMPTIVE DEALERS | Malayalam | English

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 turnover
5b	Purchase Tax Liability	Enter purchase tax liability
14b	Sales turnover in balance quarters	to be calculated
14b	Tax Liability(14.5%)	to be calculated
5	Purchase Turnover	6172916.19
6	Closing Stock	Enter closing stock
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	6557841

TATA CONSULTANCY SERVICES | KERALA TAXES

Windows taskbar: Type here to search | 4:08 PM | 4/23/2018

Kerala Commercial Tax Department

**SCRUTINY FOR PRESUMPTIVE DEALERS**

Malayalam English

7	Opening stock	<input type="text" value="Enter opening stock"/>
8	Purchase Suppression	<input type="text" value="1007452.87"/>
9	Sales Suppression	<input type="text" value="0"/>
10	Total Sales TO computed	<input type="text" value="Enter total Sales TO computed"/>
10a	Deduct declared sales TO assessed	<input type="text" value="6557641"/>
13b	Escaped taxable TO computed	<input type="text" value="to be calculated"/>
14c	Escaped tax liability	<input type="text" value="to be calculated"/>
14a	Total Tax liability	<input type="text" value="to be calculated"/>
15	Tax paid	<input type="text" value="32769"/>
16	Balance tax payable	<input type="text" value="to be calculated"/>
20	Penalty proposed	<input type="text" value="Enter penalty proposed"/>
21	Interest payable	<input type="text" value="Enter interest payable"/>

Search:

TATA CONSULTANCY SERVICES KERALA TAXES

Type here to search ENG 4:08 PM  
INTL 4/23/2018

Fill the columns accordingly. While computing the total sales turnover, stock analysis should also be considered along with sale/purchase suppression aspect.

Kerala Commercial Tax Department

**SCRUTINY FOR PRESUMPTIVE DEALERS**

Malayalam English

Sl.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a) From own invoice <input type="text" value="610360"/> b) From others invoice <input type="text" value="570993.7"/> c) From checkpost transactions <input type="text" value="0"/> d) As per Annual return <input type="text" value="605586"/>	605586	<input type="text" value="-4774"/>	<input type="text" value="Enter the descriptions"/>
2	Total Sales	a) From own invoice <input type="text" value="788261.5"/> b) From Others Invoice <input type="text" value="0"/> c) From Checkpost transactions <input type="text" value="0"/> d) As per annual return <input type="text" value="788261.5"/>	788261.5	<input type="text" value="0"/>	<input type="text" value="Enter the descriptions"/>

TATA CONSULTANCY SERVICES KERALA TAXES

Type here to search ENG 3:38 PM  
INTL 4/23/2018

g) 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.**

Sl.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s(1st proviso to sec0(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	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

5b	Purchase Tax Liability	0
5	Purchase Turnover	1524454.89
6	Closing Stock	Enter closing stock
7	Opening stock	Enter opening stock
8	Purchase Suppression	2100
9	Sales Suppression	0
10	Total Sales TO computed	Enter total Sales TO computed
10a	Deduct declared sales T.O assessed	1037768
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	5190
16	Balance tax payable	

Kerala Commercial Tax Department

**SCRUTINY FOR PRESUMPTIVE DEALERS**

Malayalam English

8	Purchase Suppression	<input type="text" value="2100"/>
9	Sales Suppression	<input type="text" value="0"/>
10	Total Sales TO computed	<input type="text" value="Enter total Sales TO computed"/>
10a	Deduct declared sales T O assessed	<input type="text" value="1037768"/>
13b	Escaped taxable TO computed	<input type="text" value="to be calculated"/>
14c	Escaped tax liability	<input type="text" value="to be calculated"/>
14a	Total Tax liability	<input type="text" value="to be calculated"/>
15	Tax paid	<input type="text" value="5190"/>
16	Balance tax payable	<input type="text" value="to be calculated"/>
20	Penalty proposed	<input type="text" value="Enter penalty proposed"/>
21	Interest payable	<input type="text" value="Enter interest payable"/>

Search:

Sl.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
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TATA CONSULTANCY SERVICES

KERALA TAXES

Windows taskbar: Type here to search, 4:41 PM, 4/23/2018

Fill the columns accordingly. While computing the total sales turnover, stock analysis should also be considered along with sale/purchase suppression aspect.

Kerala Commercial Tax Department

**SCRUTINY FOR PRESUMPTIVE DEALERS**

Malayalam English

Sl.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a)From own invoice <input type="text" value="610360"/>	605586	<input type="text" value="-4774"/>	<input type="text"/>
		b)From others invoice <input type="text" value="570993.7"/>			
		c)From checkpost transactions <input type="text" value="0"/>			
		d)As per Annual return <input type="text" value="605586"/>			
2	Total Sales	a)From own invoice <input type="text" value="788261.5"/>	788261.5	<input type="text" value="0"/>	<input type="text"/>
		b)From Others Invoice <input type="text" value="0"/>			
		c)From Checkpost transactions <input type="text" value="0"/>			
		d)As per annual return <input type="text" value="788261.5"/>			

Enter the descriptions

Enter the descriptions

TATA CONSULTANCY SERVICES

KERALA TAXES

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H) 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**.

Sl.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s(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	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	0

7	Opening stock	Enter opening stock
8	Purchase Suppression	275371.85
9	Sales Suppression	0.01
10	Total Sales TO computed	Enter total Sales TO computed
10a	Deduct declared sales T.O assessed	365766.01
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	0
16	Balance tax payable	to be calculated
20	Penalty proposed	Enter penalty proposed
21	Interest payable	Enter interest payable



Fill the columns accordingly. While computing the total sales turnover, stock analysis should also be considered along with sale/purchase suppression aspect.

SI.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a)From own invoice 610360 b)From others invoice 570293.7 c)From checkpoint transactions 0 d)As per Annual return 605586	605586	-4774	Enter the descriptions
2	Total Sales	a)From own invoice 780261.5 b)From Others invoice 0 c)From Checkpost transactions 0 d)As per annual return 780261.5	780261.5	0	Enter the descriptions

1) 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**.

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Cases: 32225910106

Assess Year: 2014-2015

DETAILS OF PLYWOOD EMPORIUM(32225910106) FOR ASSESSMENT YEAR 2014-15

Sl.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s(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	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)	1st
3	In which quarter they exceeds the threshold limit?	1st

TATA CONSULTANCY SERVICES

KERALA TAXES

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

Kerala Commercial 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)	8885064
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 turnover

TATA CONSULTANCY SERVICES **KERALA TAXES**

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Kerala Commercial Tax Department **SCRUTINY FOR PRESUMPTIVE DEALERS** Malayalam English

5a	6(2) Purchase Turnover	Enter 6(2) purchase turnover
5b	Purchase Tax Liability	Enter purchase tax liability
14b	Sales turnover in balance quarters	to be calculated
14b	Tax Liability(14.5%)	to be calculated
6	Closing Stock	Enter closing stock
7	Opening stock	Enter opening stock
13b	Escaped taxable TO computed, if any	Enter Escaped taxable TO computed, if any
14c	Escaped tax liability	Enter Escaped tax liability
14a	Total Tax liability	to be calculated
15	Tax paid	44426
16	Balance tax payable	to be calculated
20	Penalty proposed	Enter penalty proposed
21	Interest payable	Enter interest payable

TATA CONSULTANCY SERVICES **KERALA TAXES**

Windows taskbar: Type here to search, 4:31 PM INTL 4/23/2018

**Fill the columns accordingly. While computing the total sales turnover, stock analysis should also be considered along with sale/purchase suppression aspect.**

10.5.60.86@080/kvat/pr... X

10.5.60.86@080/kvat/presumptive/presDataFetch

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Malayalam English

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

TATA CONSULTANCY SERVICES

KERALA TAXES

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ENG 3:38 PM  
INTL 4/23/2018

J) 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.

Sl.No	Verification Point	Figure to be entered
1	Whether the dealer has sales of medicine sold u/s(1st proviso to sec0(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	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	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	0
6	Closing Stock	Enter closing stock
7	Opening stock	Enter opening stock
13b	Escaped taxable TO computed, if any	Enter Escaped taxable TO computed, if any
14c	Escaped tax liability	to be calculated
14a	Total Tax liability	to be calculated
15	Tax paid	24512
16	Balance tax payable	to be calculated

Fill the columns accordingly. While computing the total sales turnover, stock analysis should also be considered along with sale/purchase suppression aspect.

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Malayalam English

Sl.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a) From own invoice 610360 b) From others invoice 570993.7 c) From checkpost transactions 0 d) As per Annual return 605586	605586	-4774	Enter the descriptions
2	Total Sales	a) From own invoice 780261.5 b) From Others invoice 0 c) From Checkpost transactions 0 d) As per annual return 780261.5	780261.5	0	Enter the descriptions

TATA CONSULTANCY SERVICES

KERALA TAXES

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k) 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 10 Lakhs.**

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Search:

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 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	No
4a	Total Turnover	1549912
3	Sales Turnover	1549912
14	Tax payable	2000
15	Tax paid	2000
16	Balance tax payable	0

Search:

Sl.No	Verification Point	Figure to be entered	As per Annual return	Difference	Description
1	Total Purchase	a) From own invoice 1953267.15	2074976.28	0	

TATA CONSULTANCY SERVICES

KERALA TAXES

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INTL 4/23/2018

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

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10.5.60.86@080/kvat/presumptive/presDataFetcli

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Malayalam English

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

TATA CONSULTANCY SERVICES

KERALA TAXES

Type here to search

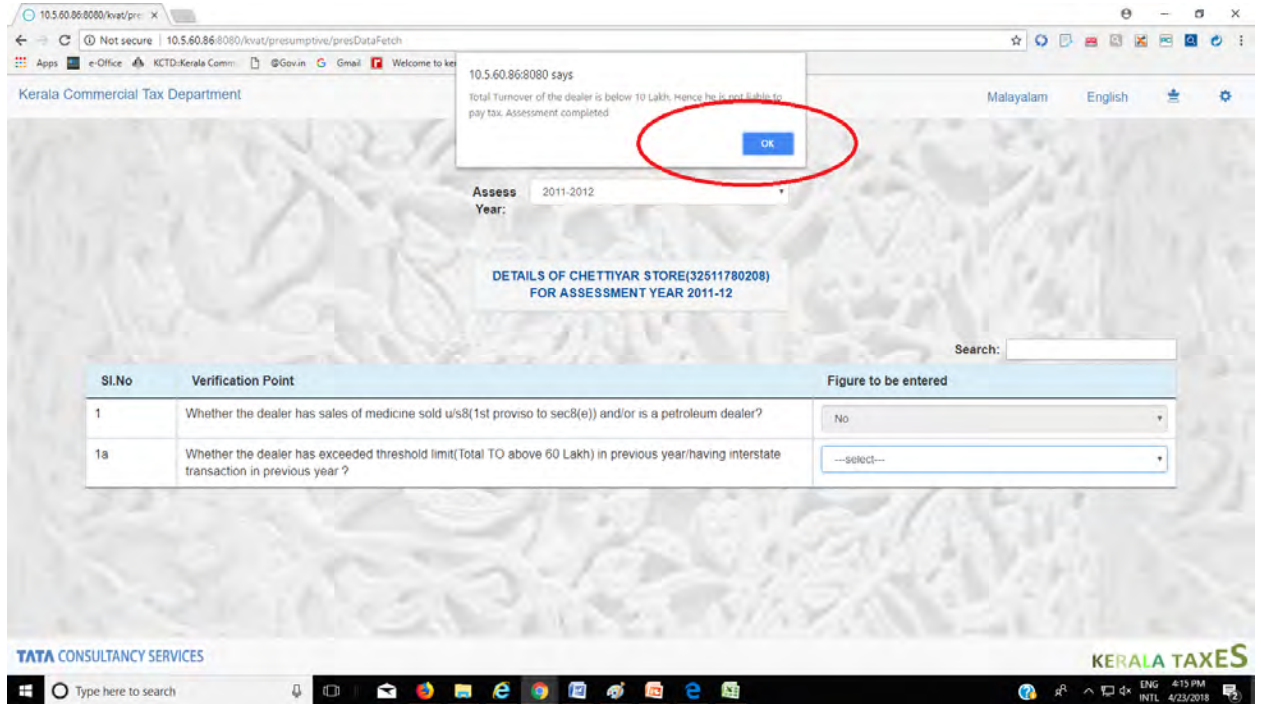
ENG 3:38 PM  
INTL 4/23/2018



⌋ 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**.



Enter **Ok** button

10.5.60.86:8080/kvat/pre- X

Not secure | 10.5.60.86:8080/kvat/presumptive/presDataFetch

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Malayalam English

Cases: 32511780208 X

Assess Year: 2011-2012

DETAILS OF CHETTYAR STORE(32511780208) FOR ASSESSMENT YEAR 2011-12

Search:

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 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	No

TATA CONSULTANCY SERVICES

KERALA TAXES

Type here to search

ENG 4:16 PM  
INTL 4/23/2018

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**

10.5.60.86:8080/kvat/pre- X

Not secure | 10.5.60.86:8080/kvat/presumptive/presDataFetch

Kerala Commercial Tax Department **SCRUTINY FOR PRESUMPTIVE DEALERS** Malayalam English

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:

Sl.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

Submit

TATA CONSULTANCY SERVICES KERALA TAXES

Type here to search

ENG 5:54 PM  
INTL 4/23/2018

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

Kerala Commercial Tax Department **SCRUTINY FOR PRESUMPTIVE DEALERS** Malayalam English

Cases: 32272440304

Assess Year: 2011-2012

DETAILS OF MATHA GLASS HOUSE(32272440304) FOR ASSESSMENT YEAR 2011-12

Search:

Print

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 60 Lakh) in previous year/having interstate transaction in previous year ?	No
2	Whether the dealer has any Interstate Transactions	No

After taking print out, Enter submit button.

Kerala Commercial Tax Department

SCRUTINY FOR PRESUMPTIVE DEALERS

Malayalam English

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:

Sl.No	Verification Point	Amount
1	Total Turnover	11000000
2	Taxable Turnover	11000000
3	Taxable Turnover @0.5%	8000000
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

TATA CONSULTANCY SERVICES

KEERALA TAXES

Submit

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

Kerala Commercial Tax Department

Malayalam English

Search

- Dashboard
- Charts
- Tables
- Forms
- UI Elements
- Sample Pages

SCRUTINY

Scrutiny for Presumptive Dealers

Log of completed Scrutinies



Show 2000 entries COUNT: 0 Search:

Sl.No	Dealer	Assmt Year	Completed Date	Mismatch Amount	View Details	Upload/Download PA Notice	DC approval(PA)	Upload/Download Draft FO	DC approval(Draft FO)	Upload/Download FO
No data available in table										

Showing 0 to 0 of 0 entries Previous Next

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