



Office of the Commissioner
State Goods and Service Tax Department
Government of Kerala, Thiruvananthapuram

No. CT/1588 /2019-C5

Dtd: **08/02/2019**

Circular No 01/2019

Sub:- KVAT Act – redistribution of KVAT files – – guidelines/Instructions
issued for timely completion – KVAT assessment - reg.

It is understood that there is huge pendency of KVAT assessments in different districts. Since the assessments pertaining to the period 2011-12 and 2012-13 are to be completed before 31st March 2019, specific work plan shall be prepared by the Deputy Commissioner of each district in such a way that all the KVAT assessments shall be completed in a time bound manner.

In this regard the following instructions are issued

- 1 .Trainee officers upon completing the training are now allotted to the districts and circles as per the overall strategy of improving GST works in the interest of efficient GST administration. The officer shall mainly focus on GST works in the circles and districts and other works entrusted by Commissioner from time to time. The Deputy Commissioner of each district shall ensure that the KVAT files allotted to the newly recruited Trainee officers shall be redistributed within the other assessing authorities of the same district in such a way that there is equitable allocation of files to all the assessing authorities.
2. As the newly recruited State Tax Officers have joined in existing vacancies of Circles, re-arrangement of VAT files/other files of various Acts (which got subsumed under GST) handled in the respective seats is necessary.
3. All the VAT files in the Circles in which newly recruited State Tax Officers are posted shall be pulled together at the district level.

4. The officers in the Circle doing VAT and other legacy works of the other Acts (subsumed under GST) shall continue their remaining works while the newly recruited State Tax Officers focus on GST. The officers shall prioritize 2011-12 and 2012-13 files so as to complete scrutiny and assessment of these files by 31st March, 2019. Thereafter scrutiny and assessments of VAT and other legacy works shall be undertaken for the other financial years till FY 2017-18 (July 2017) so as to complete the same by 30th September, 2019.
5. There shall be a pool of specifically identified officers in each district who are to be entrusted with the additional files. They shall be part of the district unit for tackling the transferred VAT and other laws legacy issues.
6. These files pooled at the district shall be redistributed among these officers in the district unit.
7. Out of the pooled files, priority shall be for the files of 2011-12 and 2012-13 files for completion of scrutiny and assessments before 31st March 2019. Thereafter, scrutiny and assessment of files for the other financial years 2013-14, 2014-15, 2015-16, 2016-17 and first quarter of 2017-18 shall be undertaken for completion before 30th September, 2019. Files of a given registered dealer related to all years shall be scrutinized and assessed in chronological order in one go after the scrutiny and assessments for FY 2011-12 and 2012-13 are completed.
8. All VAT works is now easy with the introduction of the Scrutiny Module. Almost all the cases scrutiny is done and only remaining actions are to issue notices of hearing (after cross-checking entries in the Scrutiny Module as detailed in the circular for the same) and conduct hearing systematically so as to ensure timely actions.
9. Deputy Commissioners shall tabulate VAT files and other files related to other laws and distribute the first set of files of the FY 2011-12 and 2012-13 to the officers of the district unit.
10. Deputy Commissioners shall keep on analyzing the works done by the officers and readjust the file load equitably among the officers.
11. It is mandatory to ensure that VAT files are scrutinized in detail and assessed wherever escapement/suppression is found out. The guidelines for scrutiny and disposal of assessment pending, has to be done in strict compliance with the Circulars and proceedings already issued in this regard.

12. Deputy Commissioners shall ensure that while re-allocating the files, all the back records relating to the respective files are transferred to the concerned officer. The officer who received the VAT files shall follow up the matters related to that file such as the arrears, legal aspects, pending local audit/internal audit para etc.
13. At the State HQ level, in C Section a unit of officers shall be formed along with the officers from Internal Audit entrusting with the specific tasks of facilitating -
 - a. Re-distribution of VAT files
 - b. Identification of files of FY 2011-12 and 2012-13
 - c. Weekly monitoring of the works with respect to assessment of files starting with 2011-12 and 2012-13 and subsequently all other files for the subsequent financial years till July 2017.

A list containing the details of redistribution of KVAT and other legacy files shall be furnished to this office in the following format.

Sl. No.	Name and TIN of the dealer	Present official to whom the assessment file is allotted	Official to whom the assessment file is redistributed.	Assessment Year.	Date of redistribution

14. The Deputy Commissioner of each district shall send the details regarding redistribution of KVATIS assessment files to this office on or before 12th February, 2019 in the required format, with a copy marked to Joint Commissioner (General).
15. Joint Commissioner (General) shall monitor the progress of assessments and submit district wise reports fortnightly.

COMMISSIONER