

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 10
Return

[for VALUE ADDED TAX Dealer]
(See Rule 22 (1))

Date

To
The Assessing Authority

Year
Sequence (Monthly/Quarterly/Annual)
Return period From.....To.....
Nature of Return:- Original/Fresh/Revised

DEALER PARTICULARS

TIN
CST No.

Name and Address of the dealer.....

(a)Principal place of Business...

(b) Branch(es).....

Return furnished for Principal Place of business or Branch at.
.....(Strikeout whatever is not applicable)

Part A TURNOVER DETAILS

A(1) Sales/Disposal (Local)							
Commodity	Schedule entry with sub entry	Rate of tax	Total Turnover	Exemption claimed	Taxable Turnover	Output Tax Collected	Output Tax Due
1	2	3	4	5	6	7	8
(1)-Sales (Local)							
Sub Total (1)							
(2) Transfer of right to use							
Sub Total (2)							
(3) Others (Specify)							
Sub Total (3)							
Total A(1a) = [1+2+3]							

A(2)- Sales Disposal (Interstate)							
1. Interstate sales							
Sub total (1)							
2. Export sales							
Sub total (2)							
3. Sale in the course of export							
Sub total (3)							
Total A(1-b) = [1+2+3]							

A(3) - TURNOVER OF MEDICINE OF DEALERS PAYING TAX UNDER SECTION 8 (Turnover under this part shall not be included in part A(1))								
Commodity	Schedule entry /sub entry	Rate of Tax	Turnover			MRP Value	Total Tax	
			Total	Exempted	Balance		Collected on MRP	Due on MRP
1	2	3	4	5	6	7	8	9
Total A(3)								

A(4)- LOCAL PURCHASES TAXABLE UNDER SECTION 6(2)								
Commodity	Schedule entry/sub entry	Rate of tax	Turnover			Purchase value of goods disposed during the month	Balance Taxable turnover	Tax due u/s 6(2)
			Total	Exempted	Balance			
1	2	3	4	5	6	7	8	9
Total A(2)								

A(5) TURNOVER OF GOODS UNDER FOURTH SCHEDULE (Turnover under this part shall not be included in Part A(1))							
Commodity	Schedule entry	Rate of tax	Turnover			Tax collected	Tax Due
			Total	Exempted	Taxable		
1	2	3	4	5	6	7	8
Total A(4)							

Total Turnover of the dealer (A) = Column (4) of [A(1)+A(2)+A(3)+A(4) +A(5)]	
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AA- STOCK TRANSFER DETAILS (OUT)			
Commodity	Schedule entry/sub entry	Rate of Tax	Stock Transfer value
1	2	3	4
Total			

Part B- REVERSE TAX

Particulars of transaction causing Reverse tax	Commodity	Schedule Entry/sub entry	Rate of Tax	Purchase Value	Reverse Tax due under Section 11(7)
1	2	3	4	5	6
Total					

Part C-Turnover on purchases other than 4th Schedule goods.

Commodity	Schedule entry/sub entry	Rate of Tax	Purchase Value	Tax paid on purchase	Total (=4+5)	Input Tax eligible for set off u/s 11
1	2	3	4	5	6	7
(1) Local Purchase						
Total (1)						
(2) Interstate purchase						
Total (2)						
(3) Import						
<i>Total [Part-C]</i>						

Part CA -Turnover Stock Transfer (IN)/Import other than Fourth Schedule goods.

Commodity	Schedule entry/sub entry	Rate of Tax	Stock Transfer/import value
1	2	3	4
(1) Stock Transfer (Local)			
Total (1)			
(2) Stock Transfer (Interstate)			
Total (2)			
Total (CA)= [(1)+(2)]			

Part D - Special Rebate under section 12

Commodity	Schedule entry	Rate of Tax	Purchase value	Purchase tax paid u/s 6(2) during the previous month	Entry Tax paid during the return period	Total amount eligible for special rebate
1	2	3	4	5	6	7=[5+6]
Total [Part D]						

Part E - Input Tax Credit on Capital Goods

E(1) - Purchase value Five lakhs and above						
Date of Form 25B issued u/s 13	Input Tax			Input Tax Credit claimed during the month	Total availed = [3+4]	Balance at credit carried forward =[2-5]
	Granted	availed so far	Instalment No and amount due in the month			
1	2	3	4	5	6	7
Total E(1)						
E(2)- Purchase value less than Five lakhs						
Commodity	Rate of tax	Purchase value	Tax paid on purchase	Input Tax Credit claimed in the month	Remarks if any	
Total E(2)						
Total E						

Part F - Credit notes and Debit notes.

Description of goods	Schedule entry/sub entry	Rate of tax	Amount involved	Tax element
1	2	3	4	5
(1) Credit notes				
Total (1)				
(2) Debit notes				
Total (2)				

Part G – Details of Advance Tax Paid

Description of goods	Schedule entry/sub entry	Rate of tax	Purchase value	Advance tax paid	Details of payment
1	2	3	4	5	6
Total					

Part H – Details of Bills/invoices/Debit notes/credit notes etc used

Particulars	Serial No	
	From	To
Sale Bills/invoices/cash memos		
Purchase Bills		
Delivery challan		
Credit notes		
Debit notes		
Delivery Notes (Form 15)		

Part I – (a) Summary statement (KVAT)

(i) Tax at Credit			(ii) Tax Due		
1	Excess in put tax credit brought forward from previous return period	Rs.	1	Out put tax due/collected [Part A(1) + A(3)]	Rs.
2	Input tax claimed for the return period (Part C, Column (7))	Rs.	2	Purchase tax u/s 6(2) [part A (4)]	Rs.
3	Special rebate (Part D, Column (7))	Rs.	3	Reverse tax (part B, column (6))	Rs.
4	Input tax on capital goods (Part E, column (5))	Rs.	4	Debit notes Part F(2) column (5))]	Rs.
5	Credit notes (Part F(1), column (5))	Rs.			
6	Advance tax paid (Part G column (5))	Rs.			
7	Others(Specify)	Rs.			
Total (i)		Rs.	Total (ii)		Rs.
(iii)	Net tax due [(ii)-(i)]				Rs.
(iv)	Less Tax deferred				Rs.
(v)	Net tax payable [(iii) - (iv)]				Rs.
(vi)	Interest payable				Rs.
(vii)	Penalty payable				Rs.
(viii)	Settlement fee payable				Rs.

(ix)	Total tax remitted as per the return [(v) + (vi) + (vii) + (viii)]	Rs.
(x)	Net tax Creditable (if any) [(i) - (ii)]	Rs.
(xi)	Amount adjusted against arrears	Rs.
(xii)	Balance tax at credit [(x) - (xi)]	
(b) Summary statement (CST)		
(xiii)	CST Due (Part A2)	Rs.
(xiv)	Amount adjusted towards CST dues from balance at credit {Column (xii)}	Rs.
(xv)	Balance CST payable [(xiii) - (xiv)]	Rs.
(xvi)	Balance tax at credit carried forward to next return period, if any.[(xii) -(xiii)]	Rs.

Part J – Tax payment details *

Sl No	No and date of chalan/demand draft/cheque	Amount	Name and place of Treasury/Bank
Total			

* Separate instruments to enclose for KVAT and CST payments [For items (ix) and (xv) of part I]

SELF-ASSESSMENT DECLARATION

I/ We declare that I/We have verified the above particulars with reference to the records and books of my/ our business and the same are truly, correctly and completely stated.

Signature

Name:

Status:

(Whether Proprietor, Manager
Partner, Director, secretary etc.
with seal)

Place :

Date:

(Seal)

FOR OFFICE USE

- (1) Date of filing of return
- (2) Date of data entry
- (3) Signature of officials making data entry
- (4) Date of scrutiny
- (5) Whether accepted / defective
- (6) If defective, action taken
- (7) Signature of assessing authority.