

**THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM No. 10 D**

**RETURN**

[FOR COMPOUNDED TAX PAYERS EXCEPT MEDICINE DEALERS]

[See Rule 24]

TO

The Commercial Tax Authority,

<b>HELP LINE</b> contact persons/Ph. Nos.
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VAT OFFICE ADDRESS
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**I. DEALER DETAILS**

Name of the dealer .....	Date									
Address of the dealer (Principal place of Business)	TIN									
Details of Branch	CST R.C.No									
Ph....Fax...E-mail.....Website..										
Return furnished for Principal Place of business OR Branch/ es at ..... (Strike out whatever Is not applicable)										

I. Period of return (quarterly)

From	
To	

**II.TURNOVER DETAILS**

**A. WORKS CONTRACTOR U/S 8(a)** [ where transfer of property in goods is not in the form of goods]

Nature of contract with rate of tax	Gross amount of contract receivable	Amount deductible towards sub-contracts vide Explanation to Section 8(a)	Balance Amount on which compounded tax payable	Compounded tax payable thereon for the period as per Permission granted	Tax payable under section 6(2) (vide Section 8(a)(i))	Total tax payable	TDS effected by the awardee/s on works contracts compounded	Balance tax payable	Tax paid	Balance tax due
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Works contract taxable @ 2%										
Works contract taxable @ 4%										
<b>TOTAL</b>										

**B. METAL CRUSHING UNITS U/S 8(b)**

Type of metal crusher (whether primary/Secondary)	Capacity/ Size of the machine	Number of machines	Amount of compounded tax per annum	Compounded tax due for the quarter
(1)	(2)	(3)	(4)	(6)
<u>Primary Crushers</u>				
<u>Secondary Crushers</u>				
<b>TOTAL</b>				

**B. DEALERS IN COOKED FOOD (OTHER THAN BAR/STAR HOTEL AND NOT EFFECTING SALES TO PERSONS IN THE NEGATIVE LIST) U/S 8 (c) (I)**

Description of cooked food /Beverages, served/supplied	Total sales turnover of own preparations of cooked food and beverages	Rate of tax	Compounded tax due for the quarter	Compounded tax due	Compounded tax paid	Balance tax due	Reasons, if any, for non-payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
a. <u>Service at place of business</u> (i). Cooked food  (ii) Beverages							
b. <u>Catering/ Supply at other places</u> (i). Cooked food  (ii) Beverages							



**IV. TAX DEDUCTED AT SOURCE**

Name and address of the awardee with TIN, (if any) phone/ fax	Work Order No & date.	Nature of Contract	Gross amount of contract.	Amount of Contract on which Tax deducted by the awardee	Remarks

**SELF ASSESSMENT DECLARATION**

1. I/ We declare that I/We have compared the above particulars with the records and books of my/ Our business and the same are correctly stated.
2. I/ We certify that the net tax due has been paid at the designated bank (Chalan enclosed).

Place:



Name, Signature & Status of the Signatory

Date :

**FOR OFFICE USE**

1. Date of filling of return:
2. Date of scrutiny:
3. Whether return accepted/ found defective:
4. If the return is defective, nature of defects
  - (a)
  - (b)
  - (c)
  - (d)
5. Date of issue of notice:
6. Date of compliance :
7. State whether revised return filed and if so details:
8. Details of payments (of additional demand):

Date :

Signature of the Assessing

Authority

**INSTRUCTIONS :**

**A. FOR WORKS CONTRACTORS**

1. Statement showing particulars of goods purchased locally from registered dealers for use in works contract with name, address and TIN of the supplier, commodity, quantity, value etc shall be enclosed along with return filed.
2. Statement showing particulars of goods imported for use in works contract with name & address of the supplier, commodity, quantity, value etc and 'C' forms issued shall be enclosed with return filed
3. Statement showing particulars of goods purchased locally from persons other than registered dealers with address, commodity, Purchase Bill No, Date, quantity and value shall be enclosed along with return filed.
4. Copies of declarations in Forms No.20/20C/20F/20G as applicable shall be enclosed to the return.
5. Stock inventory as on 31<sup>st</sup> march ..... showing full particulars and value of goods held in closing stock and work – in progress shall be enclosed along with the annual return.
6. Proof for TDS shall be enclosed along with return filed

#### **B. FOR METAL CRUSHING UNITS**

1. Certificate from the Department of Mining and Geology, Kerala certifying details and capacity of each unit shall be attached to the first quarterly return filed every year.

#### **C. FOR DEALERS IN COOKED FOOD**

1. Statement showing particulars of goods purchased locally from registered dealers for use in manufacture of own cooked food and beverages with name, address and TIN of the supplier, commodity, quantity, value etc shall be enclosed along with the return filed.
2. Statement of local purchases from persons other than registered dealers showing address, commodity, quantity, Purchase Bill No. Date and value shall be enclosed along with the return.
3. Statement showing detailed particulars of outdoor catering or supplies made outside place of business with name, address and RC No of the awardee together with payment details shall be enclosed along with return.
4. Statement showing particulars of goods purchased locally and interstate for use in manufacture of cooked food shall be enclosed along with annual return.
5. Statement showing particulars of machinery, equipments, appliances and utensils purchased interstate using 'C' form shall be filed along with annual return.
6. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted on the return filed.

#### **D. FOR BAR-ATTACHED HOTEL OF STATUS BELOW 3 STAR ON COOKED FOOD & BEVERAGES**

1. Statement showing particulars of goods purchased locally from registered dealers for use in manufacture of own cooked food and beverages with name, address and TIN of the supplier, commodity, quantity, value etc shall be enclosed along with return filed.

2. Statement of local purchases from persons other than registered dealers showing address, commodity, quantity, Purchase Bill No. Date and value shall be enclosed along with the return.
3. Statement of local purchases of Indian Made Foreign Liquor effected shall be enclosed.
4. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted in the return filed.

**ACKNOWLEDGEMENT**

Received Return in Form No. 10 D filed by M/S .....for the period.....

Date :



Signature of receiving officer.