

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

**FORM NO.13A**

(See Rule 60)

To

**The Assessing Authority**

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**STATEMENT OF PARTICULARS**

**PART I**

**GENERAL INFORMATION**

1	Name and Address of the dealer with Phone, Fax, E-mail etc. (Principal place of business)	
2	Name and Addresses of Branch(es) and godown(s), if any ,in the State of Kerala	
3	a. TIN b. PIN c. CST No.	
4	Status (Proprietary / Partnership / Company / Others – specify )	
5	If not proprietary, indicate name and address of partners, Directors etc and their share of interest.	
6	Return period (Financial year)	
7	List of books of account maintained by the Dealer	
8	List of books of account examined	
9	Method of accounting employed	
10	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding year.	
11	If yes, details of deviation, in the method of accounting employed in the previous year from accounting standards prescribed and the effect thereof.	
12	Method of valuation of closing stock	
13	Details of bank Account	
	i) Name and Address of Bank	
	ii)Account number	

14	Give the following particulars of the capital asset converted into stock in trade:-	
	a) Description of capital asset	
	b) date of acquisition	
	c) Cost of acquisition	
	d) Amount at which the asset is converted into stock-in-trade during the year	
15	Total number of employees	
16	List of statutory forms obtained from the Commercial Tax Office with serial numbers which were used during the year.(Form Nos. C, E I, E II, F, H, I, J & Form 15 and others, if any,)	
17	Appeals and Revisions under KVAT Act pending as at the year end with address of the authority, date of filing the appeal and period of assessment.	
18	Details of penalty / security deposit / compounding fee levied or paid during the year	
19	Details of shop inspection conducted – SIR No., date and designation of the Officer who conducted the inspection	
20	Details of VAT Audit conducted U/s. 23.	
21	Details of registration / renewal fee paid for the financial year	
22	Others (Specify)	

## PART II

### FOR MANUFACTURING DEALERS

#### A – GENERAL PARTICULARS

Name of goods manufactured	Schedule No./Entry No.	HSN Code of finished goods	Rate of tax

#### B – MANUFACTURING & TRADING RESULTS

	Amount (Rs.)
<b>A. Opening Stock:</b>	
(1). Raw materials (Direct materials)	

(2). Work-in-progress	
(3). Consumables(Indirect materials)	
(4). Others (Specify)	
<b>Total</b>	
(5) Cost of goods eligible to claim input tax credit u/s 11(13)	
(6) Tax effect	
(7) Amount of input tax credit eligible under Rule 12	
<b>B. Purchase/Receipt of Goods:</b>	
<b>B1. Purchases Intra –State</b>	
(a) From VAT registered dealers other than (b) below	
(b) Presumptive / Compounding / KGST Dealer	
(c) Others	
<b>Total</b>	
<b>B2. Purchases Inter-State</b>	
(a) Goods liable to Entry Tax and eligible for special rebate	
(b) Others	
<b>Total</b>	
<b>B3. Inter-State Stock Transfer Receipt</b>	
From Head Office/Branches	
<b>Total</b>	
<b>B4. Import From Outside the Country</b>	
<b>B5. Others (Specify)</b>	
<b>Total Purchases (B1+B2+B3+B4+B5)</b>	
<b>C Total (A+B)</b>	
<b>D. Purchase / Receipt Returns</b>	
<b>D1. Purchase / Returns Intra-State</b>	
(a) To VAT registered Dealers	
(b) To Registered dealers other than VAT registered Dealers (Presumptive / Compounding / KGST Dealers)	
(c) To others	
<b>Total</b>	
<b>D2. Purchases Returns Inter State</b>	
(a). Goods liable to entry tax and eligible for special rebate	
(b) To Others	
<b>Total</b>	
<b>D3. Returns Inter-State Stock Transfer Receipts</b>	
To Head Office/ Branches	
<b>Total</b>	
<b>D4. Purchases Returns of Import from Outside the Country</b>	
<b>D5. Others (Specify)</b>	

<b>Total Purchases Returns(D1+D2+D3+D4+D5)</b>	
<b>E Total Net Purchase (B-D)</b>	
<b>F. Direct Expenses (specify)</b>	
<b>Total</b>	
<b>G Sub Total (E+F)</b>	
<b>H. Closing stock</b>	
<b>1. Raw materials (Direct Materials)</b>	
<b>2. Work-in-progress</b>	
<b>3. Consumables (Indirect materials)</b>	
<b>4. Others (Specify)</b>	
<b>Total</b>	
<b>I. Cost of Goods Manufactured during the year [(A+G)-H]</b>	
<b>J. Opening Stock of Finished Goods</b>	
<b>J1. Finished goods purchased</b>	
<b>J2. Branch transfer inwards of finished goods</b>	
<b>K. Goods Meant for Sale during the Year [I+J+J1+J2]</b>	
<b>L. Closing Stock of Finished Goods.</b>	
<b>M. Sale/Issue of Finished Goods</b>	
<b>M1. Sales intra-state</b>	
<b>Total</b>	
<b>M2. Sales Inter-State</b>	
<b>(a) Against C. form</b>	
<b>(b) Others</b>	
<b>Total</b>	
<b>M3. Inter-State Stock Transfers</b>	
<b>To Head Office / Branches</b>	
<b>M4. Exports to Outside the Country</b>	
<b>M5. Deemed Export Sales</b>	
<b>M6. Consignment Stock transfer outward, others (specify):</b>	
<b>Total Sales / Issues (M1+M2+M3+M4+M5+M6)</b>	
<b>N. Sales/Issue Returns</b>	
<b>N1. Sales Returns - Intra-State</b>	
<b>(a) Within time allowed under KVAT</b>	
<b>(b) Others</b>	
<b>Total</b>	
<b>N2 Sales Returns Inter- State</b>	
<b>(a) Within the time allowed under CST Act</b>	
<b>(b) Others</b>	
<b>Total</b>	
<b>N3. Return Inter-State Stock Transfers</b>	
<b>From Head Office / Branches</b>	

<b>Total</b>	
<b>N4. Sales return of export to out side the country</b>	
<b>N5. Return of deemed export sales</b>	
<b>N6. Other sales returns (specify)</b>	
<b>Total Sales / Issue returns (N1+N2+N3+N4+N5+N6)</b>	
<b>O. Net Sales (M -N)</b>	
<b>Gross Profit</b>	

### PART III

#### FOR TRADING DEALERS

#### A - GENERAL PARTICULARS

Name of principal goods dealt with	Schedule No./ Entry No.	HSN Code	Rate of tax

#### B - TRADING RESULTS

	Rs.
<b>P. Opening Stock:</b>	
<b>Q. Purchases/Receipt of Goods</b>	
<b>Q1. Purchases Intra-State</b>	
<b>(a) From VAT registered dealers</b>	
<b>(b) From registered dealers other than (a) above (Presumptive / Compounding / KGST dealer)</b>	
<b>(c) From persons other than registered Dealers</b>	
<b>(d) Intra State stock transfer receipts</b>	
<b>Total</b>	
<b>Q2. Purchases- Inter-State</b>	
<b>(a) Liable to entry tax and eligible for special rebate</b>	
<b>(b) Purchase relating to sale in transit</b>	

<b>(c) Others</b>	
<b>Total</b>	
<b>Q3. Inter-State Stock Transfer Receipts</b>	
<b>From Head Office / Branches</b>	
<b>Q4. Imports from Outside the Country</b>	
<b>Q5. Others (specify)</b>	
<b>Total Purchases (Q1+Q2+Q3+Q4+Q5)</b>	
<b>R. Purchase/Receipt Returns</b>	
<b>R1. Purchases returns - Intra-State</b>	
<b>(a) To VAT registered dealers</b>	
<b>(b) To registered dealers other than (a) above (Presumptive / Compounding / KGST dealer)</b>	
<b>(c) To persons other than registered Dealers</b>	
<b>Sub Total</b>	
<b>R2. Purchases Returns - Inter-State</b>	
<b>(a) Goods liable to entry tax and eligible for special Rebate</b>	
<b>(b) Others</b>	
<b>Total</b>	
<b>R3. Returns / Inter-State Stock Transfer Receipts</b>	
<b>To Head Office / Branches</b>	
<b>R4. Purchase Returns of Goods Imported from Outside the Country</b>	
<b>R5. Others (specify)</b>	
<b>Total Purchase Returns (R1+R2+R3+R4+R5)</b>	
<b>S. Net Purchase/Receipt (Q-R)</b>	
<b>T. Direct expense</b>	
<b>Total</b>	
<b>U. Total cost of Goods meant for sale [P+S+T]</b>	
<b>V. Sale/Issue of Goods</b>	
<b>V1.a) Sales Intra-State</b>	
<b>b) Intra -State Stock Transfer</b>	
<b>Total</b>	
<b>V2. Sales Inter- State</b>	
<b>(a) Against C and D forms</b>	
<b>(b) Sale in transit</b>	
<b>(c) Others</b>	
<b>Total</b>	
<b>V3. Inter-State Stock Transfer Outwards</b>	
<b>To Head Office / Branches</b>	
<b>Total</b>	
<b>V4. Exports to Outside the Country</b>	
<b>V5. Deemed Export Sales</b>	
<b>V6. Others (Specify)</b>	

<b>Total Sales / Issue (V1+V2+V3+V4+V5+V6)</b>	
<b>W. Sales / Issue Returns</b>	
<b>W1. Sales Returns- Intra-State</b>	
<b>(a) Within the time allowed</b>	
<b>(b) Others</b>	
<b>Total</b>	
<b>W2. Sales Returns Inter-State</b>	
<b>(a) Within the time allowed under CST Act</b>	
<b>(b) Others</b>	
<b>Total</b>	
<b>W3. Return of Inter-State Stock Transfer Receipts</b>	
<b>From Head Office / Branches</b>	
<b>Total</b>	
<b>W4. Sales Return of Exported Goods from Outside the Country</b>	
<b>W5. Others (Specify)</b>	
<b>Total Sales Returns (W1+W2+W3+W4+W5)</b>	
<b>X. Net Sales (V-W)</b>	
<b>Y. Closing Stock</b>	
<b>Gross Profit</b>	

### C. CONSIGNMENT SALES

	Value (Rs.)
Opening stock	
Goods received	
Sales	
Tax collected	
Tax paid	
<b>Closing stock</b>	

### PART IV

#### A. TRANSFER OF RIGHT TO USE GOODS

Sl. no.	Description of goods	Lease rentals received (Rs)	Rate

#### B. SALE OF FIXED ASSETS

Sl.no.	Description of assets	Entry no. and Schedule no.	HSN code	Sale value (Rs.)


**PART V**

**WORKS CONTRACT**

**Contract Receipts: (In the Case of a Contractor)**



AA Ongoing Contracts	1	No. of contracts pending execution as on 1 <sup>st</sup> April (Fully & partially)			
	2	Total contract amount involved (as per (1) above)			
	3	Total contract amount received upto 31 <sup>st</sup> March of previous year			
	4	Receipts during the year (Contract wise receipts to be annexed)			
		Total	Exempted	Taxable Turnover	Tax due
AB New Contracts	5	Works Contract Tax paid			
	6	No. of contracts newly entered during the year			
	7	Total contract amount (as per (6) above)			
	8	Receipts during the year (Contract wise receipts to be annexed)			
		Total	Exempted	Taxable Turnover	Tax due
AC Total	9	Works Contract Tax paid			
	10	Total number of contracts during the year (1+6)			
	11	Total contract amount (2+7)			
	12	Total contract receipts during the year (4+8)			
	13	Balance cost of Works Contract on going (11-12)			
	14	Works Contract tax paid during the year (5+9)			
		(i) By TDS			
		(ii) Along with returns			
15	Tax paid details		Show as annexure		

**B. Contract Awarded:**

(In the case of an Awarder) \*

BA Ongoing Contracts	1	No. of contracts pending execution as on 1 <sup>st</sup> April (Fully & partially)		
	2	Total contract amount involved (as per (1) above)		
	3	Total payments upto 31 <sup>st</sup> March of previous year		
	4	Payments during the year (Contract wise receipts to be annexed)		
		With TDS	Without TDS	Tax deducted
	5	Works Contract Tax deducted at source		
BB New Contracts	6	No. of contracts newly awarded during the year		
	7	Total contract amount (as per (6) above)		
	8	Payments during the year (Contract wise receipts to be annexed)		
		With TDS	Without TDS	Tax deducted
	9	Works Contract Tax deducted at source		
BC Total	10	Total number of contracts awarded during the year (1+6)		
	11	Total contract amount (2+7)		
	12	Total contract payments during the year (4+8)	With TDS	
			Without TDS	
			Total	
	13	Balance cost of Works Contract on going (11-12)		
	14	Works Contract tax deducted at source during the year (5+9)		
15	Details of remittance to Government	Show as annexure		

\* Including a Contractor who awards a sub contract.

Note: Annex separate statements containing the details of awarder, nature of work, work order and date, contract amount, contract receipts and tax paid details of individual contracts.

**PART VI**

**A) STATEMENT OF INPUT TAX CREDIT ON CAPITAL GOODS**

Sl.no	Name of the capital goods purchased	Schedule no. & entry no.	Date of purchase	Purchase value (Rs.)			Input tax paid	Entry tax paid	Purchase tax paid	Input tax credit availed during the year (Rs.)	Balance input tax credit carry forwarded to next year (Rs.)
				Local	Inter State	Import					
1	2	3	4	5	6	7	8	9	10	11	12
<b>Total</b>											

**B) STATEMENT OF INPUT TAX CREDIT ON CAPITAL GOODS (VALUE BELOW THE LIMITS PRESCRIBED)**

Sl.no	Name of the capital goods purchased	Schedule no. & Entry no.	Date of Purchase	Purchase value (Rs.)			Input tax paid (Rs.)	Entry tax paid (Rs.)	Purchase tax paid (Rs.)	Input tax credit availed during the year (Rs.)
				Local	Inter State	Import				
1	2	3	4	5	6	7	8	9	10	11
<b>Total</b>										

**PART VII**

**A -- FINANCIAL RESULTS**

<b>1. Tax Credits</b>	
i) VAT paid on local purchase of goods	
ii) VAT paid on capital goods	
iii) Special Rebate (Specify)	
iv) Entry tax paid on capital goods eligible for S/R	
v) Input tax on sales return	
vi) Other amount eligible for setoff	

such as ITC on opening stock etc. [specify]			
vii). Total [i+ii+iii+iv+v+vi]			
viii) excess input tax credit carried forward from Prev. Year if any			
<b>Total Amount for setoff (vii + viii)</b>			
<b>2. Output Tax</b>			
i) Tax due /collected as per sales invoice			
ii) Reverse tax due			
iii) Purchase tax due U/s. 6(2)			
iv) Input tax on Purchase return			
v) Others			
vii) Total output tax due [i+ii+iii+iv+v]			
viii) Tax payable / creditable			
ix) Tax due on Interstate sales			
x) Net tax payable/ creditable			
<b>6. Details of Refund (if any)</b>			
Particulars	Due	Effected	Outstanding
On export u/s 13			
On interstate sale/stock transfer U/s.13			
On un adjusted excess credit u/s.11			
Total			

### B -- Payment details of Taxes

No. & date of Challan/DD/ Cheque	Rs		Name of Bank/Treasury and Location
	KVAT	CST	
<b>TOTAL</b>			

### C -- STATEMENT OF OTHER TAXES

Particulars for the year	Amount payable (Rs.)	Amount paid (Rs.)	Balance payable, if any. Rs.
Central Sales Tax			

Entry Tax			
Purchase Tax			
Compounded Tax			
Illegal Tax			
Registration / Renewal Fees			
Security Deposit			
Penalty			
Settlement Fee			
Interest			
Others ( Specify )			
<b>Total</b>			

Note : Attach separate statement of month wise payment, amount, date of payment, number of Cheque or DD, name of Bank or Treasury and location, of taxes paid / payable.

### **DECLARATION**

I .....(Name of the authorized signatory )  
in my capacity as .....(designation) of .....  
.....(Name and address of the Dealer) do hereby declare  
that the particulars given above are true and correct to the best of my /  
our knowledge, information and belief and all information furnished here  
are in accordance with our books of account and the annual return  
submitted as per Form number . .....

Place	Seal	Name
Date		Signature and Designation

Notes:- 1. The above statement shall be signed by the person authorised to sign the return under the Kerala Value Added Tax Rules, 2005.  
2. The above particulars shall be prepared by the Dealer and submitted along with Form No. 13 / 13A  
Audit report in Form No.13 of the Kerala Value Added Tax Rules, 2005 is annexed.

Place:	Signature
Date :	CHARTERED ACCOUNTANT/

## COST ACCOUNTANT

with Membership Number

### **NOTES**

1. Dealers may suitably modify the manufacturing account giving the above particulars, depending on the nature of the activity .
2. Quantitative particulars of principle items may be given separately in a suitable format.