

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 36

**APPLICATION FOR SETTLEMENT OF CASES U/S 61 OF KERALA
VALUE ADDED TAX ACT, 2003**

[See Rule 79)

BEFORE THE SETTLEMENT COMMISSION

Settlement Application No.....of(year).....(to be filled up by the office of the settlement commission)

1.	Full Name and Address of the Applicant	:
2.	Tax Identification Number	:
3.	Status	:
4.	The Deputy Commissioner having jurisdiction over the applicant	:
5.	Assessment in connection with which the application for settlement is made	:
6.	Date of filing the return of turnover for assessment years(s) referred to in column 5	:
7.	Proceedings to which application for settlement relates, the date from which the proceedings are pending and the authority before whom the proceedings are pending.	:
8.	Where any appeal or application for revision has been preferred after the expiry of the period specified for the filing for such appeal or application for revision, as the case may be, whether such appeal or revision has been admitted	:
9.	Particulars of the issues to be settled, nature and circumstances of the case and complexities of the investigation involved.	:
10.	Full and true disclosure of turnover which had not been disclosed before the Assessing Authority, the manner in which such turnover has been derived and the additional amount of tax payable on such turnover	:
11.	Whether tax due on the turnover has been paid; if so details thereof : a. Chalan No and date b. Name of the Treasury/Designated bank	:

Signature and name of the applicant.

VERIFICATION

I,son/ daughter/ wife ofdo hereby solemnly declare that to the best of my knowledge and belief, what is stated above and in the Annexure (including the statements and documents accompanying such Annexure) is correct and complete. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and to verify it. Verified today theday of.....20.....

Place:

Signature and name of the Applicant.

Notes:

1. The application for settlement must be in quintuplicate.
2. The application for settlement must be accompanied by a fee of (One Thousand five hundred rupees) prescribed under rule 82 (1).
3. Please state whether individual, Hindu undivided family, Company, Firm, an Association of person etc.
4. If the space provided is found in sufficient, separate enclosures may be used for the purpose
5. In case of appellate proceedings, indicate the appellate authority, before whom the appeal is filed and the date of filing of the appeal. In case of revision petition, indicate the date of filing the revision petition and whether the same is filed within time or not.
6. Full details of issues for which application for settlement is made the nature and circumstances of the case and complexities of the investigation involved must be indicated against item 10, whether the application relates to more than one assessment year, these details should be furnished for each assessment year.
7. The application for settlement of case shall not be allowed to be withdrawn by the applicant.
8. The following documents and records shall be enclosed:
 - a) Copy of original order against which the appeal or revision had been filed,
 - b) Copy of the order (s) of the appellate or revisional authority if the settlement is preferred not at the stage of proceedings pending before the first appellate or revisional authority, and

- c) Copy of the books of accounts or any other document or record on which the assessee relies upon to prove the genuineness of the claim.

ANNEXURE

Statement containing particulars referred to in item 10 of the application under section 61 of the Kerala Value Added Tax Act, 2003.

1. Amount of turnover which had not been disclosed before the Assessing Officer
2. Additional amount of tax payable on the said turnover
3. Full and true statement of facts regarding the issues to be settled including the terms of settlement sought for by the applicant
4. The manner in which the turnover referred to in item NO.1 has been derived.

Place: _____ Signature and name of the Applicant.

Date: _____

Note:

Annexure should be accompanied by:

- (i) Statements containing computation of the turnover of the applicant for the period to which the application for settlement relates, in accordance with the provisions of the Act
- (ii) Copies of the audited Manufacturing, Trading, Profit and Loss Account and the Balance Sheet for the concerned period/s.