

**THE KERALA GENERAL SALES TAX RULES, 1963**

**FORM No. 50**

**NOTICE FOR THE PRODUCTION OF ACCOUNTS, DOCUMENTS,  
REGISTERS, STATEMENTS ETC.**

**(See Rule 72)**

To

Shri/Messrs .....

Whereas it is necessary for finalisation to determine your liability or otherwise to sales tax for the year ..... to examine your accounts, documents, registers, etc., for the said year.

You are hereby directed to produce or cause to be produced the following accounts, documents, registers, statements etc., before me on .....(date) at .....(time).

Particulars of accounts, documents, registers, statements etc., to be produced.

1. Accounts and documents: Such as (1) General ledger, (2) Personal Ledger, (3) Journal, (4) Cash Book, (5) Bank Pass Book, (6) Purchase bills which shall be produced separately arranged date-ward for taxable goods at different rates and exempted goods, (7) Sale bills (8) Purchase and invoice Register, (9) Counterfoils of delivery notes or way bills, declaration, etc., etc. (10) a copy of the latest Income Tax assessment order received.
2. Statements :-
  - (1) A Trading and Profit and Loss Account for the year ending 31st March .....
  - (2) A statement showing the total purchase value for the year of each class of goods taxable at different rates, exempted goods and goods for which exemption is claimed.
  - (3) A statement showing the total sale value for the year of each class of goods taxable at different rates, exempted goods and goods for which exemption is claimed.
  - (4) A statement of the date-ward payments of sales tax and of surcharge made by you for the year with the grant total of payments.
  - (5) A statement of the total sales tax collected by you at different rates.
  - (6) If you are a dealer in any of the goods falling under the First and Second Schedule to the -Act, a statement showing the opening stock, quantity purchased from within the State, Inter-State and imported from outside India, quantity sold within the State, Inter-State, exported and sold on consignment basis outside the State, and closing stock of each class of goods falling under the said Schedules.
  - (7) If you are a manufacturer, a statement of the quantitative details of raw materials used in the manufacture, the quantitative details of the various

products manufactured, with the opening and closing stock for the year.

(8) (Any other statement to be specified).

If you fail to appear on the said date with the above said accounts, documents, statements etc., penal action will be taken against you as contemplated under the Act and the Rules and your turnover will be liable to be determined to the best of my judgment.

Assessing Authority