

THE KERALA GENERAL SALES TAX RULES, 1963

FORM No. 50B

STATEMENTS OF PARTICULARS IN THE CASE OF PERSON CARRYING ON BUSINESS

See Rule 32 (14B)

1. Name of the Dealer :
2. Address :
3. Registration No. :
4. Assessment Year :
5. No. of permits obtained under S.15 of the KGST Act :
6. Books of account maintained :
- (Details to be furnished) :
7. Method of accounting employed (indicate whether any change from the method of accounting employed in the immediately preceding year) :
8. (i) Method of valuation of opening and closing stock :
- (ii) State whether there is any change in the method of valuation of any of the items as compared to the method employed in the immediately preceding year :
9. In the case of manufacturing concerns :

- Detailed manufacturing account with quantity and value of each item of stock, goods consumed, finished goods, by products and storages separately and give percentage of yield and shortage. (Suitable tabular form shall be drafted for the above manufacturing account to furnish complete details of quantity and value of each item of stock, goods consumed, finished goods, by products, and shortages separately).
10. In the case of all dealer :

Trading account separately showing particulars in respect of each class of goods classified by the dealer, as given in the Schedules to the KGST Act, 1963, in the following format (separate details in respect of taxable and non-taxable turnover shall be furnished):-

TRADING ACCOUNT

(1) Name of goods:	Quantity	Amount
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(2) Schedule and item under which the above goods

was classified by the dealer, with rate of tax and

point of levy thereof. :

a. Opening Stock :

b. Receipt of goods :

(i) Purchase:

a. Intra-state

b. Inter state

c. In the Course of import

(ii) Transfers :

a. From HO/Branches

b. Consignment Stock transfer

(iii) Manufactures:

(iv) Other Receipts (give details) :

c. Total (a) + (d)

d. Issue of goods:

(i) Sales:

a. Intra-state

b. Inter state

c. In the course of export

(ii) Transfers:

a. To HO/Branches

b. Consignment stock transfer

(iii) Consumption:

(iv) Other issues (give details) :

e. Closing stock

f. Total (d) + (e)

g. Gross profit (f) - (c)

h. Percentage of gross profit to sales

11. In the case of transfer of right to use goods give details of turnover.

12. In the case of works contract executed.

Give details of each works contract separately as follows:- A. (i) Total contract amount of each works contract.

(ii) Period of contract

(iii) Turnover of works contract for the year taxable at each rate as classified.

(iv) Turnover in respect of which compounding was opted by the dealer.

(v) Value of goods supplied by the awarder.

(vi) Value of goods returned to the awarder

(vii) Details of deductions allowable from the turnover.

(viii) Details of sub-contract awarded by the contract.

B. Details of clearance certificate obtained from the assessing authority.

a. Number and date

b. Name and address of the awarder

c. Contract amount.

13. In case of works contract awarded :-

a. Details of works contract awarded during the year

Description of work	Name and address of the contractor	Contract amount paid	Clearance certificate	Sales Tax withheld	Particulars of remittance
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Rs. amount to Government
Rs. Rs. Rs. Rs.

- b. Details of goods supplied by the awardee to the contractor.
- c. Details of clearance certificate produced by contractor.
 - (i) Number and Date.
 - (ii) Amount for which clearance was obtained.
 - (iii) Assessing authority who issued the clearance certificate
- 14. Sale of fixed assets: (Give description of the assets)
 - a. Taxable turnover
 - b. non-taxable turnover
- 15. Turnover of scrap/wastage and other items not given above.
- 16. Turnover in respect of which tax is leviable under S.5A of the KGST Act, 1963.
- 17. Total turnover for the year (Give details)
- 18. Turnover taxable at a reduced rate or exempted under S.10 of the KGST Act, 1963
and rate applicable thereon (Give details)
- 19. Turnover under S.5(3) of the KGST Act, 1963
- 20. Particulars of deductions allowable under the KGST law from the total turnover,
separately for each class of goods.
- 21. Particulars of deduction allowable under the CST law from the total turnover,
separately for each class of goods.
- 22. Turnover under S.5(2A) of the KGST Act, 1963 and deductions allowable thereon.
- 23. The total amount of KGST collected during the year (Monthly collection particulars
annexed).
- 24. The total amount of KGST and surcharge paid during the year
(Monthly payment particulars annexed).
- 25. The total amount of CST collected during the year (Monthly collection particulars
annexed).
- 26. The total amount of CST paid during the year (Monthly payment particulars annexed).
- 27. Particulars of amount collected as deposit towards sales tax or tax paid to suppliers
or in lieu of sales tax.
- 28. Whether there is any excess or illegal sales tax collection, if so whether the same

- has been remitted to Government (give details).
29. Whether the purchases are supported by bills/invoices. If not, give details.
 30. Whether the sales are supported by invoices, as required under Rule 32 of KGST Rules 1963. If not, give details.
 31. Details of inspection of the place of business of the dealer during the above year.
 32. Details of offence compounded under KERALA General Sales Tax Act during the above year.
 33. Details of penalty imposed under the KGST Act or the CST Act.
 34. Details of prosecutions if any pending under the KGST Act or the CST Act.
 35. Details of security deposit or penalty paid in connection with transit of goods during the above year, under the KERALA General Sales Tax Act.
 36. Details of fees paid during the above year for registration under KERALA General Sales Tax or Central Sales Tax laws and for its renewal.

DECLARATION

I,Managing Partner/Proprietor/Managing Director/Manager of M/s (Name and address)do hereby declare that the particulars given above are true and correct to the best of my knowledge, information and belief.

Signature

Place:

Name:

Date:

Status:

- Note:** I. The above statement shall be signed by the person authorised to sign the return under the KERALA General Sales Tax Rules, 1963.
2. The goods may be classified in the above statement as per the description in the schedule to the KERALA General Sales Tax Act, 1963.
 3. The above statement shall furnish the complete particulars in accordance with the KERALA General Sales Tax and Central Sales Tax Laws
 4. The above particulars shall be prepared by the dealer and submitted along with Form No. 50A.