

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

GO(P) No.245/2007/TD

Dated, Thiruvananthapuram, 31st December, 2007

S.R.O No.7/2008. In exercise of the powers conferred by section 92 of the Kerala Value Added Tax Act, 2003 (30 of 2004) the Government of Kerala hereby make the following rules further to amend the Kerala Value Added Tax Rules,2005 issued in GO(P) No. 42/2005/TD dated 31st March, 2005 and published as S.R.O No 315/2005 in the Kerala Gazette Extraordinary No 675 dated 31st March, 2005, namely:-

RULES

1. Short title and Commencement. - (1)These Rules may be called the Kerala Value Added Tax (Third Amendment) Rules, 2007.

(2) They shall come into force at once.
2. Amendment of the Rules:-In the Kerala Value Added Tax Rules, 2005,-
 - (1) in rule 2, after clause (i) the following clause shall be inserted, namely:-
“(ia). “KVATIS” means Kerala Value Added Tax Information System”1
 - (2) in rule 9, in sub rule (1),-
 - (a) in clause (c) for the words, “total contract receipts” the words “contract amount received or receivable” shall be substituted;
 - (b) for the existing proviso the following proviso shall be substituted, namely:-
“Provided that where a dealer in petroleum products is having turnover in respect of the goods coming under Fourth Schedule, such turnover shall not be considered for the purpose of computing the eligibility for paying tax by such dealers under sub section (5) of section 6 of the Act”.
 - (3) in rule 10,- after clause (l) the following clause shall be added, namely:-
“(m) the turnover of sales or purchases made by a dealer in respect of the goods coming under Fourth Schedule to the Act.
 - (4) in rule 11,-
 - (a) in sub-rule (1) for the words, figures and letter “in Form No 1D” the following words, figures and letter shall be substituted, namely:-

“in the case of a dealer other than a works contractor in Form No. 1D and in the case of a works contractor in Form No. 1DA.”;
 - (b). in the second proviso after clause (a), the following clause shall be inserted, namely:-

“(aa). in the case of a builder or whatever name called who engaged in the construction and sale of flats or villas shall file option ‘project wise’ and such dealer shall not be entitled for payment of tax in a different stream for individual flats or villas covered under such projects.”

(c) in the third proviso, for the figures and words “30th November 2006” the following figures and words “15th march, 2007” shall be substituted, namely:-

(d) in sub rule (2), for item (i) the following item shall be substituted, namely:-

“(i) If the assessing authority is satisfied that the application filed is in order, it shall grant permission:

- (a) under clause (a) of section 8 in Form No 4D,
- (b) Under clause (b) of section 8 in Form No 4DA,
- (c) under clause (c(i)) of section 8 in Form No 4DB,
- (d) under clause (c(ii)) of section 8 in Form No 4DC,
- (e) under clause (d) of section 8 in Form No 4DD,
- (f) under clause (e) of section 8 in Form No 4DE and
- (g) under clause (f) of section 8 in Form No 4DF.”

(5) in rule 12C,- after sub rule (3), the following sub rules shall be inserted, namely:-

“(4) Every dealer who makes any sale of fuel and lubricants to foreign-going vessels, other than fishing vessels under sixth proviso to sub-section (1) of section 6 shall obtain a declaration in Form No. 47 duly signed and sealed by the buyer and produce, on demand, for verification by any authority under the Act.

(5) Every dealer who makes any sale of goods, other than petroleum products to Railways under seventh proviso to sub-section (1) of section 6 shall obtain a declaration in Form No. 48 duly signed and sealed by the buyer and produce, on demand, for verification by any authority under the Act”.

(6) in rule 17,-

(a) *after sub- rule (7A), the following sub- rule shall be inserted, namely:-*
“(7AA). *in the case of Banks the application form for registration shall be in Form No.1H”;*

(b) after sub-rule (17), the following proviso shall be inserted, namely:-
“Provided that the date of filing of application for renewal of registration for the year 2006-07 shall be 10th May, 2006”.

(7) in rule 22,-

(a) in sub-rule(2),-

(i) the words “in triplicate” occurring, after the words and figures “a return in Form 10” shall be omitted.

(ii) after the sub-rule, the following proviso shall be inserted,namely:-
“Provided that the date of filing of annual return for the year 2005-06 will be 10th May, 2006.”

(b) in sub rule (3)

(i) for clause (i) the following clause shall be substituted, namely:-

Statement regarding the purchase invoices/bills and sale invoices/bills in Form No 52.

(ii) in clause (v) after the words and figures “31st March” the words and figures “ in Form No 53” shall be inserted.

(8) in rule 24 , in sub-rule(1A) for the words and figures “ in Form No 10” the words and figures “in Form No 10B” shall be substituted.

(9) after rule 24 the following rules shall be inserted, namely:-

“ 24A.Submission of returns by Government Contractors.- Contractors who undertake only works awarded by Government and who have opted for compounding under section 8 shall file return on an annual basis for the year ending on 31st March, to the assessing authority on or before 15th of April.

24B.Contractors to file Declaration:- (1) Every contractor or / promoter / developer or by whatsoever name called who undertakes construction or development of flats or apartments or villas shall file a declaration in Form No. 49 along with returns containing the details of ongoing projects, transfer of apartments/flats/villas made and the works contract tax paid under the Act etc in respect of every purchaser/ intending purchaser.

(2) Where such contractors are holding flats or apartments or villas the contract of which was undertaken prior to 1st April, 2007 but pending to be transferred as on the 1st April, 2007 and a portion of or full tax for its construction under the Act has already been paid by them, such contractors shall have to file the declaration in Form No 49 on an annual basis relating to the years in which such payment of tax have been made.

24C. Filing of returns by dealers holding registration under Central Sales Tax Act, 1956. (1). The dealers holding registration under Central Sales Tax Act, 1956 and who are liable to file returns in accordance with sub rule (1) and (1A) of rule 6 of Central Sales Tax (Kerala) Rules, 1957 shall submit their return in Form No 10 in duplicate superscribing one copy as ‘Kerala Value Added Tax Copy’ and other as ‘Central Sales Tax Act, Copy’.

(2) The return superscribed as ‘Central Sales Tax Act, Copy’ shall be treated as the return under Central Sales Tax (Kerala) Rules, 1957 and shall contain such enclosures prescribed therein.

24D. Electronic filing of returns:- (1)Every dealer whose output tax liability per annum is rupees twenty five lakhs or more and every wholesale dealer, distributor, and dealers holding van sale permit shall file the returns as well as purchase and sale lists electronically.

(2) The dealers liable to file returns as per sub rule (1) shall apply to the concerned Deputy Commissioners and get their password etc for enabling to enter in the KVATIS for filing such returns.

(3)The dealer may enter the different data in accordance with the instructions available in the KVATIS in this regard. After uploading the data the dealer shall take a printout of the return with enclosures and file the same before the assessing authorities with the instrument for payment of tax.

(4) The assessing authority shall approve the entries made by the dealer after which the return will be registered in K VATIS.

(5) The dealer may if necessary modify the entries before approving the same by the assessing authorities:

Provided that wholesale dealers, distributors and dealers holding van sale permit who are not holding registration under Central Sales Tax Act, 1956 whose turnover per annum is less than fifty lakhs and those holding registration under Central Sales Tax Act, 1956 having turnover less than twenty five lakhs per annum need not file returns as per this rule.”;

(10) in rule 38 after sub rule (4), the following sub rule shall be inserted, namely:-

“(5) Where the taxable turnover of a dealer is determined resorting to best judgment assessment, proportionate special rebate to the tax liability fixed on the turnover under sub section (2) of section 6 consequent to any addition made in the turnover may be given while fixing the tax liability in respect of such assessment.”;

(11) in rule 39,- in sub-rule (5) item (ii) for the words “sub-section (3)” the words “sub-section (5)” shall be substituted.

(12) in rule 42,- after sub-rule (9) the following sub rule shall be inserted,namely:-

“(10) Notwithstanding anything contained anywhere, contractors who undertake only work awarded by Government and filing returns in accordance with rule 24A shall not be entitled to payment of contract amount without deduction of the compounded tax due thereon”.

(13) in rule 46,- in sub-rule (4), in clause (i) the words and figures “in Form No 21K” shall be omitted.

(14) in rule 47,- in sub rule (3), in clause (i) the words and figures “in Form No 21K” shall be omitted.

(15) in rule 47A,-

(a) in sub rule (1) the following words shall be added at the end, namely;

“along with the closing stock inventory in respect of Value Added Tax suffered goods locally purchased during the respective year and held as closing stock as on 31st March, in Form No 54”;

(b) in the proviso, for the words and figures “31st December, 2006” the words and figures “28th February, 2007” shall be substituted.

(16) in rule 49,- in sub rule (2) for the words and figures “issue a refund order in Form No 21F the words “pass an order refunding the tax” shall be substituted.

(17)In rule 50, for the words and figures “Form No 21” wherever they occur the words and figures “Form No 21K” shall be substituted.

(18) After rule 57,- the following rule shall be inserted, namely:-

“57A. Issue of certificate for claiming deduction in stamp duty.- (1) Where in pursuance to the provisions of the Kerala Stamp Act, 1959 (17 of 1959) for claiming reduction in the duties, with which all instruments of conveyance relating to flats/apartments/villas are chargeable on the value of the consideration for such conveyance to the extent of four rupees for every one hundred rupees or part thereof or the actual amount paid, whichever is less, being Tax under Kerala Value Added Tax Act, 2003 in respect of the works contract entered into between a

promoter or developer or by whatsoever name called for construction or development in any manner whatsoever of any immovable property, the assessing authority shall issue a certificate of payment containing the details of tax paid under Kerala Value Added Tax Act, 2003 in respect of the works contract relating to such flats or apartments.

- (2) Only those promoters or developers or by whatsoever name called for construction or development of such flats or apartments or villas who are registered under Kerala Value Added Tax Act, 2003 shall be entitled for getting the certificate under sub-rule (1).
- (3) Every application for the certificate as prescribed under sub rule (1) shall be in Form No.50 and shall be filed before the assessing authority by the promoter or developer or by whatsoever name called for construction or development of such flats or apartments.
- (4) Along with the application the applicant shall file the details of tax paid in respect of the flats or apartments/ villas.
- (5) On receipt of an application as per sub rule (3) the assessing authority may, after verifying the genuineness of the details furnished in the application, issue the certificate in From No 51.”;

(19) in rule 58,- for sub-rule (10) the following sub-rule shall be substituted, namely:-

(a) “(10) Every dealer shall compulsorily issue a bill or an invoice or cash memorandum in respect of every sale. Where the sale is subject to approval by the purchaser, such dealer shall issue bill or invoice or cash memorandum specifying therein that the sale is subject to approval within a stated period of time. Every such bill, invoice or cash memorandum of a dealer shall, in the case of-

- (i) a manufacturer, and a trader who effects sale to a person other than an end customer be in Form No. 8;
- (ii) a trader effecting sale to an end customer be in Form No. 8B;
- (iii) every works contractor paying tax under clause (f) of sub section (1) of section 6 be in Form No.8 C;
- (iv) every works contractor paying tax under clause (a) of section 8 be in Form No.8 CA;
- (v) every dealer paying presumptive tax under sub section (5) of section 6 issue be in Form No. 8 D;
- (vi) every dealer liable to tax under sub-section (2) of section 6 a purchase invoice in Form No. 8 E;
- (vii) every dealer in medicines or drugs paying tax under clause (e) of section 8 be in Form No. 8 H;
- (viii) every dealer in jewellery be in Form No. 8 J.

Where any central legislation requires any dealer to issue bills with any specific information, such dealer may issue bills as required by such legislation incorporating the details prescribed by the relevant forms under this rule. Where a dealer who is paying tax under sub-section (1) of section 6 has opted for paying tax under section 8 for

a part of his transactions he shall issue separate invoice for sales of goods covered by the said sub-section and also for goods in respect of which he is eligible for payment of tax under section 8. Where any particular column or details prescribed in any of the forms is not applicable to any dealer, such dealer will be at liberty to omit those columns or details from the bill, invoice or cash memorandum maintained by him, provided that where the column in respect of discount is omitted, the dealer shall not claim any deduction in respect of discount thereafter. Every dealer may also re-arrange the columns in the form prescribed, provided the bill, invoice or cash memorandum, as the case may be, contains the particulars prescribed by these rules.”;

(b) after sub-rule (11), the following sub-rule shall be inserted, namely:-

“(11A). Where different series of bills, invoices or cash memoranda are maintained it shall be in ‘alpha numerals’ only and the alphabets shall precede the numerals. The maximum alphabets and numerals that can be used in a series shall be limited to ‘three’ and ‘seven’ respectively. The invoice number shall not contain any special characters like ‘comma, star, slash, full stop, hyphen or any symbols’ and shall be written continuously without blank spaces.

(20) In rule 59, after the existing proviso the following proviso shall be inserted, namely:-

“Provided further that in the case of sale return by a purchaser other than a dealer, the credit note of the dealer shall be accepted on the basis of filing an acknowledgement given by the purchaser.”

(21) In rule 60,- after the existing proviso the following proviso shall be inserted, namely:-

“Provided further that the date of filing of the certificate for the year 2005-06 shall be 30th June, 2007.”

(22) after rule 67,- the following rule shall be inserted, namely:-

“67A. Collection of Advance Tax:- (1) The Commissioner may for the purpose of sub-section (16A) of Section 47 of the Kerala Value Added Tax Act, 2003 from time to time identify evasion-prone commodities for which advance tax shall be collected while importing such goods into the state.

(2) The advance tax as per sub-rule (1) may be collected at the Check Posts at the time of import into the State at rates applicable under the Act.

(3) The advance tax so collected shall be treated on par with the tax paid on purchase of such goods for the purpose of giving credit to such payments, and shall be eligible for input tax credit which may be adjusted against the output tax due for the respective return period”.

(23) in rule 98,-in sub rule (1), for the words “within the jurisdiction” the words “in the headquarters” shall be substituted.

(24) in the Forms,-

(a) for Form No.1 the following Form shall be substituted, namely:-
 “THE KERALA VALUE ADDED TAX RULES, 2005.


FORM No.1
Value Added Tax Registration Application Form

Acknowledgement Number (for office use only)										D	D	M	M	Y	Y	1	2	3	4	5	
1. Full Name of Applicant Dealer (For individuals, provide in order of first name, middle name, surname)																					
2. Date of Birth		D	D	/	M	M	/	Y	Y					/		/					
3. Trade Name																					
4. Principal place of business	Building Name / No.																				
	Area / Road																				
	Locality / Market																				
	Post Office																				
	PIN code																				
	Email ID																				
	Telephone Number																				
	Mobile Number																				
5. Details of Branches (if any)	Building Name / No.																				
	Area / Road																				
	Locality / Market																				
	Post Office																				
	PIN code																				
	Email ID																				
	Telephone Number																				
6. Details of Godowns (if any)	Building Name / No.																				
	Area / Road																				
	Locality / Market																				
	Post Office																				
	PIN code																				
	Telephone Number																				
7. Permanent Address for communication (Residential)	Building Name / No.																				
	Area / Road																				
	Locality / Market																				
	Post Office																				
	PIN code																				
	Email ID																				
	Telephone Number																				
8. Constitution of business	<input type="checkbox"/>	Sole Proprietorship				<input type="checkbox"/>	Partnership				<input type="checkbox"/>	Registered Company									
[Tick <input checked="" type="checkbox"/> one as applicable]	<input type="checkbox"/>	Society				<input type="checkbox"/>	Others, please specify														
9. Nature of business	a. Trader					b. Manufacturer					c. Service										

d. Works Contract

e. Job Work

f. Leasing

10. Permanent Account Number of the applicant dealer (PAN)																											
11a) Licence / permit number issued by Local Bodies																											
11b) Name of the Authority																											
12a) Licence OR Registration No. issued from any other Depts.																											
12b) Name of the Authority																											
13. Commodities dealt with																											
14. Annual turnover including zero-rated sales										Rs.																	
15. Expected turnover during the year										Rs.																	
16. Date of Commencement of business											D	D	/	M	M	/	Y										
17. Whether application for registration under CST Act required										YES	<input type="checkbox"/>	NO	<input type="checkbox"/>														
18. Details of Bank Account (All refunds from the Department will be credited to this account)					Name of Bank																						
					Name of the Branch																						
					MICR Number																						
					Account Number																						
					Nature of Account																						
19. Details of security furnished																											
20. Name and address of the Manager if appointed					Name																						
					Building Name / No.																						
					Area / Road																						
					Locality / Market																						
					Post Office																						
					PIN code																						
					Email ID																						
					Telephone Number																						
Mobile Number																											
21. Name and address of Power of Attorney holder					Building Name / No.																						
					Area / Road																						
					Locality / Market																						
					Post Office																						
					PIN code																						
					Email ID																						
					Telephone Number																						
Mobile Number																											
22. Signature of applicant										23. Attested Passport sized photograph of the applicant																	
																											
24. List of Enclosures																											

25. Remarks of Registering Authority	TIN assigned									
See Section 15 & 16 of the KVAT Act, Rule 17 of the Kerala Value Added Tax Rules										

INSTRUCTIONS

1. All columns should be filled in capital letters.
2. If the applicant is a firm, company, association of person or society, each members have to file the residential address and Bank details and PAN separately” ;.

(b) for Form No.1D, the following Form shall be substituted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 1D

*Application for Permission to opt payment of tax at compounded rates U/S 8
[See Rule 11(1)]*

TIN

To

The Assessing Authority

I/Wecarrying on business under the name and style M/s.....
(address) hereby opt for payment of tax at compounded rate Under section 8 of the Kerala Value Added Tax Act, 2003 in respect of the following activity for the year.....

1. Metal Crushing Unit under section 8(b) (i)/(ii)/(iii)/(iv)
2. Cooked food/beverages under section 8(C) (i) / 8(C) (ii)
3. Transfer of right to use video cassette/compact disc under section 8(d)
4. Sale of Medicine under section 8(e)
5. Jewellery under section 8(f)

Details of units opted for compounding.

Sl No	Name and complete address with door No for which option has been filed	Status ie; Head office Branch etc	Whether compounded in the previous year	Total tax paid during the preceding three years.		
				200../0	200../0	200../0
Total number of units for which compounding is opted(in words)						

DECLARATION

I/We.....hereby declare that the information furnished herein are true, correct and complete to the best of my/our knowledge and belief. I further declare that I am entitled to opting for compounding and fully satisfy all the conditions prescribed.

Signature

Name of Authorized signatory

Place

Date

(Seal)

FOR OFFICE USE

1. Date of receipt of application.
2. Result of verification.
3. Date of disposal of application

Signature

Name and designation of assessing authority”;

(d) after Form No 1G the following Form shall be inserted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005
FORM No.1H
Application for Registration of Banks under Kerala Value Added Tax Act, 2003
[see Rule 17(7AA)]

To

The Registering Authority

I(Name and Designation) on behalf of(Name of Bank) whose particulars are given below hereby apply for registration under the Kerala Value Added Tax Act, 2003.

This application is filed for the Head Office and/ Branches as detailed here under.

1	Name and full address of the applicant Bank	
2	Total number of Branches in the State	
3	Name and address of the Branches (Attach separate list if the space is insufficient)	
4	Whether doing business in bullion/gold coins etc	
5	Particulars of registration fee paid	
6	Any other information.	

DECLARATION

I hereby declare that I am authorized to file this application on behalf of the Bank and that the information furnished above are true and correct to the best of my knowledge and belief.

Signature
Name and Designation

Place
Date

(Seal)

FOR OFFICE USE ONLY

- (1) Date of receipt of application
- (2) Nature of Orders passed by the assessing authority
- (3) Registration Number, if issued
- (4) Date of issue of registration.

Signature
Name and designation of Registering Authority.”;

(e) for Form No. 4D the following Forms shall be substituted,namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 4D
Permission to pay compounded tax under section 8(a)
{See Rule 11 (2)}

TIN

To

Sri/M/s.

.....

Whereas on consideration of your application dated.....the undersigned is satisfied that you are eligible for payment of compounded tax u/s 8 (a) of the KVAT Act,2003, permission is hereby granted to you to pay tax at compounded rates as specified here under and subject to conditions, for the year 200.../....

SI No	Particulars	
1	Name and address of the dealer	
2	Tax payers Identification Number under Kerala Value Added Tax Act, 2003	
3	Name and address of awarder	
4	Descrption of works/projects	
5	Work order No and date	
6	Gross amount of Contract	
7	Amount due for payment during the year	
8	Applicable section and clause and rate of tax	
9	Amount of compounded tax payable	
10	Office from which the permission is granted	

This permission will be valid upto.....

Signature

Name and designation of Assessing authority

Place

Date

(Seal)

Conditions

1. Returns shall be submitted as per Rule 24 along with proof for payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. Purchase tax u/s 6(2) shall be paid in respect of purchases from persons other than registered dealers.(applicable in cases covered by sec.8(a)(i))
- 4.Contracts shall not involve transfer of material in the form of goods.”;

(f) after Form No.4D the following Forms shall be inserted, namely;

“THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 4DA
Permission to pay compounded tax under section 8(b)
 {See Rule 11 (2)}

TIN

To
 Sri/M/s.

Whereas on consideration of your application dated.....the undersigned is satisfied that you are eligible for payment of compounded tax u/s 8(b) of the Kerala Value Added Tax Act,2003, permission is hereby granted to you to pay tax at compounded rates as specified here under and subject to conditions, for the year 200.../....

SI No	Particulars			
1	Name and address of the dealer			
2	TIN under KVAT Act, 2003.			
3	Address and location with Sy No of the crusher unit for which permission is granted			
4	Details of metal crushers			
	Type, Capacity and number of metal crushers	Number	Rate	Compounded tax payable
	(a) Secondary			
	Total			
	(b) Primary			
	Total			
5	Total compounded tax payable			
6	Monthly installment			
7	Office from which permission is granted			

This permission will be valid up to.....

Signature
 Name and designation of Assessing authority

Place
 Date

(Seal)

Conditions

1. Quarterly returns shall be submitted as per Rule 24 along with proof of payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. This permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act./Rules or conditions mentioned
4. New machineries, if any installed shall be intimated to the assessing authority within 15 days.

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 4DB
Permission to pay compounded tax under section 8©(i)
{See Rule 11 (2)}

TIN

To

Sri/M/s.

.....

Whereas on consideration of your application dated.....the undersigned is satisfied that you are eligible for payment of tax at compounded rate under section 8(c)(i)of the Kerala Value Added Tax Act,2003, permission is hereby granted to you to pay tax at compounded rates at half percent of the turnover of

(a) Cooked food and beverages prepared by the dealer

(b) Other goods in respect of which the dealer is not effecting first taxable sales;

but, subject to the following conditions and payment of tax , if any payable under sub- section (2) of section 6, for the year 200.../....

This permission will be valid up to.....

Signature

Name and designation of Assessing authority

Place

Date

(Seal)

Conditions

1. Quarterly returns shall be submitted as per rule 24 along with proof of payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. Permission-holder shall not supply food or beverages to any airline service company or institution or shipping company for serving in air craft, ships or steamer or serve food in air craft, ship, steamer, bar attached hotel or star hotel as stipulated u/s 8(c).
4. This permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act,/Rules or conditions mentioned above.

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 4DC
Permission to pay compounded tax under section 8©(ii)
 {See Rule 11 (2)}

TIN

To
 Sri/M/s.

Whereas on consideration of your application dated.....the undersigned is satisfied that you are eligible for payment of tax at compounded rate on cooked food under section 8(c)(ii)of the Kerala Value Added Tax Act,2003, permission is hereby granted to you to pay tax at compounded rates at

(*) 12.5% of the turnover of cooked food and beverages prepared by the dealer calculated at 15% of the turnover of foreign liquor estimated under section 7 of the Kerala General Sales Tax Act,1963

(*) 115% of the tax paid or payable on the highest turnover for the previous consecutive three years worked out as follows

Year	Turnover of cooked food	Tax paid / payable
200.../ ...		
200.../ ...		
200.../ ...		
Tax considered for fixing the compounded rate		
Compounded tax fixed for the year 200.../...		
Monthly tax payable along with the returns.		

This permission will be valid up to.....

Signature
 Name and designation of Assessing authority

Place
 Date

(Seal)

Conditions

1. Returns shall be submitted as per Rule 24 along with proof of payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
- 4.This permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act,/Rules or conditions mentioned above.

(*) Strike of the in applicable portion.

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 4DD
Permission to pay compounded tax under section 8(d)
{See Rule 11 (2)}

TIN

To
Sri/M/s.
.....

Whereas on consideration of your application dated.....the undersigned is satisfied that you are eligible for payment of tax at compounded rate under section 8(d) of the Kerala Value Added Tax Act,2003, permission is hereby granted to you to pay tax at compounded rates specified hereunder and subject to conditions, for the year 200.../....

Sl No	Particulars
1	Name and Address of the dealer with door No
2	Tax payers Identification Number issued under Kerala Value Added Tax Act,2003
3	Whether located within Muncipal corporation/Municipality /panchayath limit
4	Compounded tax fixed with amount of quarterly payment
5	Name of office from which permission is granted.

This permission will be valid up to.....

Signature
Name and designation of Assessing authority

Place
Date

(Seal)

Conditions

1. Quarterly returns shall be submitted as per rule 23 along with proof or payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. This permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act /Rules or conditions mentioned above.

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 4DE
Permission to pay compounded tax under section 8(e)
{See Rule 11 (2)}

TIN

To
Sri/M/s.
.....

Whereas on consideration of your application dated.....the undersigned is satisfied that you are eligible for payment of tax at compounded rate under section 8(e) of the Kerala Value Added Tax Act, 2003, permission is hereby granted to you to pay tax at compounded rates at four percent on the maximum retail price of(specify allopathic/ayurvedic/homeopaothic etc)medicines and drugs falling under the Third schedule of the Kerala Value Added Tax Act , 2003 dealt by you for the year 200.../...

This permission will be valid up to.....

Signature
Name and designation of Assessing authority

Place
Date

(Seal)

Conditions:

1. Permission-holder shall file return on monthly basis and pay compounded tax due thereof:
2. Option for composition shall include all categories of medicines and sold by the permission-holder as stipulated under proviso appended to rule 11(I) :
3. This permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act /Rules or conditions mentioned above.

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 4DF
Permission to pay compounded tax under section 8(f)
{See Rule 11 (2)}

TIN

To

Sri/M/s.

.....

Whereas on consideration of your application dated.....the undersigned is satisfied that you are eligible for payment of tax at compounded rate under section 8(f) of the, Kerala Value Added Tax Act 2003, permission is hereby granted to you to pay tax at compounded rates as specified here under for the year 200.../...

SI No	Particulars	
1	Name and address of the dealer	
2	TIN issued under Kerala Value Added Tax Act, 2003	
3	Business place to which the permission is granted	
4	Basic tax considered for fixing compounded tax	
5	Year or Months to which the basic tax relates	
6	Compounded tax fixed for the year (.... Per cent of Rs.....)	
7	Monthly tax payable	
8	Office from which the permission is issued.	

This permission will be valid up to.....

Signature
Name and designation of Assessing authority”;

Place

Date

(g) for Form No.8, the following Form shall be substituted,namely:-

Tax payers Identification No..... Central SalesTax Reg: No.....
 CENTRAL EXCISE REGN.No.....
 SSI/MSI/LSI Regn.No.....

.....

(DEALER'S NAME AND ADDRESS)
 THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 8
 [See rule 58(10)]

TAX INVOICE
 CASH / CREDIT
 (To be Prepared in Quadruplicate*)

Invoice No.

Date

Purchase order No. & Date

Name & Address of Purchasing Dealer :

.....
 ...

TIN..... Central Sales Tax Reg.No.....

SI No	Schl. with entry No	Commodity	HSN Code	Rate of Tax	Unit Price	Qty	Value	Excise Duty	Gross Value	Cash Discount	Net Taxable Value	Tax	Total	Qty Discount/ free gifts
1	2	3	4	5	6	7	8	9	10 **(8+9)	11	12	13	14(12+13)	15
Total														

E&OE

Terms of Delivery and payment if any

DECLARATION

(To be furnished by the seller)

Certified that all the particulars shown in the above Tax Invoice are true and correct and that my/our Registration under KVAT Act 2003 is valid as on the date of this Bill.

Authorized Signatory
 [With Status & Seal]

* **Original** for the buyer for the purpose of claiming Input Tax Credit, **Duplicate** for the Transport Copy, **Triplicate** for filing at the Check Post / Extra Copy & **Quadruplicate** to be retained with the seller

** Dealers who are not manufacturers will have an option to omit columns 9 and 10";

(h) Form No. 8A shall be omitted.;

(i) for Form No.8C the following Form shall be substituted,namely:-

“Tax payers Identification No.....

Central Sales Tax Reg:

.....
.....
(DEALER'S NAME AND ADDRESS)
THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 8 C

[See rule 58(10)]

INVOICE FOR WORKS CONTRACT

(Advance/Part/final payments)

(To be Prepared in Duplicate*)

Invoice No.

Date

Work order No. & Date.....

Total amount of contract.....

Amount received including this bill.....

Name & Address of awarder :

.....
...
.....

Sl No	Discreption of works	Rate of Tax	Amount	Deduction under rule 10	Taxable Amount	Tax amount	Total invoice amount
1	2	3	4	5	6=(4-5)	7	8=(5+6+7)
Total							
Total in words							

E&OE

DECLARATION

(To be furnished by the contractor)

Certified that all the particulars shown in the above Tax Invoice are true and correct and that my/our Registration under KVAT Act 2003 is valid as on the date of this Bill.

Authorized Signatory
[With Status & Seal]

- **Original** for the awarder , **Duplicate** to be retained with the contractor”.

(j) after Form No 8C, the following Form shall be inserted, namely:-

“Tax payers Identification No..... Central Sales Tax Reg:

.....
.....
(DEALER'S NAME AND ADDRESS)
THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 8 CA

[See rule 58(10)]

INVOICE FOR WORKS CONTRACT

[For Compounded categories]
(Advance/Part/final payments)
(To be Prepared in Duplicate*)

Invoice No.

Date

Work order No. & Date.....

Total amount of contract.....

Amount received including this bill...

Name & Address of awarder :

.....
...
.....
.....

Serial No	Description of works	Gross Amount of the Contract	Invoice Amount
1	2	3	4
Total in figures			
Total in words			

E&OE

DECLARATION

(To be furnished by the contractor)

Certified that all the particulars shown in the above Tax Invoice are true and correct and that my/our Registration under KVAT Act 2003 is valid as on the date of this Bill.

Authorized Signatory
[With Status & Seal]

- **Original** for the awarder , **Duplicate** to be retained with the contractor”;

(k) for Form No.8D, the following Form shall be substituted,namely:-

Presumptive tax payers Identification No.....

.....
.....
(DEALER'S NAME AND ADDRESS)
THE KERALA VALUE ADDED TAX RULES, 2005
FORM NO. 8 D
[For presumptive taxpayers]
[See rule 58(10)]

SALE BILL
CASH / CREDIT
(To be Prepared in Quadruplicate*)

Bill No.

Date

Name & Address of Purchaser

.....

...
TIN/PIN (if any).....

Sl No	Commodity	Schl & Entry No	Unit Price	Qty	Gross value	Discount	Sale Value	Value Added Tax paid on purchase	Net sale value
1	2	3	4	5	6	7	8	9	10=(8+9)
Total									
<i>Total in figures. Rupees</i>									

E&OE

DECLARATION

(To be furnished by the seller)

Certified that all the particulars shown in the above Tax Invoice are true and correct and that my/our Registration under KVAT Act 2003 is valid as on the date of this Bill.

Authorized Signatory
[With Status & Seal]

- **Original** for the buyer , **Duplicate** to be retained with the seller”;

Sub total (2)							
3. Sale in the course of export							
Sub total (3)							
Total A(1-b) = [1+2+3]							

A(3) -TURNOVER OF MEDICINE OF DEALERS PAYING TAX UNDER SECTION 8								
(Turnover under this part shall not be included in part A(1))								
Commodity	Schedule entry /sub entry	Rate of Tax	Turnover			MRP Value	Total Tax	
			Total	Exempted	Balance		Collected on MRP	Due on MRP
1	2	3	4	5	6	7	8	9
Total A(3)								

A(4)- LOCAL PURCHASES TAXABLE UNDER SECTION 6(2)								
Commodity	Schedule entry/sub entry	Rate of tax	Turnover			Purchase value of goods disposed during the month	Balance Taxable turnover	Tax due u/s 6(2)
			Total	Exempted	Balance			
1	2	3	4	5	6	7	8	9
Total A(2)								

A(5) TURNOVER OF GOODS UNDER FOURTH SCHEDULE							
(Turnover under this part shall not be included in Part A(1))							
Commodity	Schedule entry	Rate of tax	Turnover			Tax collected	Tax Due
			Total	Exempted	Taxable		
1	2	3	4	5	6	7	8
Total A(4)							

Total Turnover of the dealer (A) = Column (4) of [A(1)+A(2)+A(3)+A(4) +A(5)]	
---	--

AA- STOCK TRANSFER DETAILS (OUT)			
Commodity	Schedule entry/sub entry	Rate of Tax	Stock Transfer value
1	2	3	4
Total			

Part B- REVERSE TAX

Particulars of transaction causing Reverse tax	Commodity	Schedule Entry/sub entry	Rate of Tax	Purchase Value	Reverse Tax due under Section 11(7)
1	2	3	4	5	6
Total					

Part C-Turnover on purchases other than 4th Schedule goods.

Commodity	Schedule entry/sub entry	Rate of Tax	Purchase Value	Tax paid on purchase	Total (=4+5)	Input Tax eligible for set off u/s 11
1	2	3	4	5	6	7
(1) Local Purchase						
Total (1)						
(2) Interstate purchase						
Total (2)						
(3) Import						
Total [Part-C]						

Part CA -Turnover Stock Transfer (IN)/Import other than Fourth Schedule goods.

Commodity	Schedule entry/sub entry	Rate of Tax	Stock Transfer/import value
1	2	3	4
(1) Stock Transfer (Local)			
Total (1)			
(2) Stock Transfer (Interstate)			
Total (2)			
Total (CA)= [(1)+(2)]			

Part D – Special Rebate under section 12

Commodity	Schedule entry	Rate of Tax	Purchase value	Purchase tax paid u/s 6(2) during the previous month	Entry Tax paid during the return period	Total amount eligible for special rebate
1	2	3	4	5	6	7=[5+6]
Total [Part D]						

Part E – Input Tax Credit on Capital Goods

E(1) - Purchase value Five lakhs and above

Date of Form 25B issued u/s 13	Input Tax			Input Tax Credit claimed during the month	Total availed = [3+4]	Balance at credit carried forward =[2-5]
	Granted	availed so far	Instalment No and amount due in the month			
1	2	3	4	5	6	7

Total E(1)					
E(2)- Purchase value less than Five lakhs					
Commodity	Rate of tax	Purchase value	Tax paid on purchase	Input Tax Credit claimed in the month	Remarks if any
Total E(2)					
Total E					

Part F – Credit notes and Debit notes.

Description of goods	Schedule entry/sub entry	Rate of tax	Amount involved	Tax element
1	2	3	4	5
(1) Credit notes				
Total (1)				
(2) Debit notes				
Total (2)				

Part G – Details of Advance Tax Paid

Description of goods	Schedule entry/sub entry	Rate of tax	Purchase value	Advance tax paid	Details of payment
1	2	3	4	5	6
Total					

Part H – Details of Bills/invoices/Debit notes/credit notes etc used

Particulars	Serial No	
	From	To
Sale Bills/invoices/cash memos		
Purchase Bills		
Delivery challan		
Credit notes		
Debit notes		
Delivery Notes (Form 15)		

Part I – (a) Summary statement (KVAT)

(i) Tax at Credit			(ii) Tax Due		
1	Excess in put tax credit brought forward from previous return period	Rs.	1	Out put tax due/collected [Part A(1) + A(3)]	Rs.
2	Input tax claimed for the return period (Part C, Column	Rs.	2	Purchase tax u/s 6(2) [part A (4)]	Rs.

	(7)				
3	Special rebate (Part D, Column (7))	Rs.	3	Reverse tax (part B, column (6))	Rs.
4	Input tax on capital goods (Part E, column (5))	Rs.	4	Debit notes Part F(2) column (5)]	Rs.
5	Credit notes (Part F(1), column (5))	Rs.			
6	Advance tax paid (Part G column (5))	Rs.			
7	Others(Specify)	Rs.			
Total (i)		Rs.	Total (ii)		Rs.
(iii)	Net tax due [(ii)-(i)]				Rs.
(iv)	Less Tax deferred				Rs.
(v)	Net tax payable [(iii) - (iv)]				Rs.
(vi)	Interest payable				Rs.
(vii)	Penalty payable				Rs.
(viii)	Settlement fee payable				Rs.
(ix)	Total tax remitted as per the return [(v) + (vi) + (vii) + (viii)]				Rs.
(x)	Net tax Creditable (if any) [(i) - (ii)]				Rs.
(xi)	Amount adjusted against arrears				Rs.
(xii)	Balance tax at credit [(x) - (xi)]				
(b) Summary statement (CST)					
(xiii)	CST Due (Part A2)				Rs.
(xiv)	Amount adjusted towards CST dues from balance at credit {Column (xii)}				Rs.
(xv)	Balance CST payable [(xiii) - (xiv)]				Rs.
(xvi)	Balance tax at credit carried forward to next return period, if any.[(xii) -(xiii)]				Rs.

Part J – Tax payment details *

Sl No	No and date of chalan/demand draft/cheque	Amount	Name and place of Treasury/Bank
Total			

* Separate instruments to enclose for KVAT and CST payments [For items (ix) and (xv) of part I]

SELF-ASSESSMENT DECLARATION

I/ We declare that I/We have verified the above particulars with reference to the records and books of my/ our business and the same are truly, correctly and completely stated.

Signature
Name:
Status:
(Whether Proprietor, Manager
Partner, Director, secretary etc.

Place :

with seal)

Date:

(Seal)

FOR OFFICE USE

- (1) Date of filing of return
- (2) Date of data entry
- (3) Signature of officials making data entry
- (4) Date of scrutiny
- (5) Whether accepted / defective
- (6) If defective, action taken
- (7) Signature of assessing authority.”;

(m) after the Form 10A, the following form shall be inserted, namely:-

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 10B

Return

[for works contractors]

(See Rule 22 (1))

Date

To
The Assessing Authority

Year
Sequence (Monthly/Quarterly/Annual)
Return period From.....To.....
Nature of Return:- Original/Fresh/Revised

DEALER PARTICULARS

Tax payers Identification No.....
Central Sales Tax Reg:

Name and Address of the dealer.....
(a) Principal place of Business...
(b) Branch(es).....

Return furnished for Principal Place of business or Branch at.(Strikeout whatever is not applicable)

Part A - Details of On going contracts/projects									
Sl No	Details of awarder with work order	Nature of works	Whether compounded or not	Gross Amount	Sub Contract	Balance assessable turnover (= 5-6)	Amt received upto the previous quarter	Amount received during the quarter	Balance outstanding (= 7(-) 8(+))
1	2	3	4	5	6	7	8	9	10
Total									

Part B - Turnover Details												
Sl No	Details of awarder	Amount received/receivable during the return period	Exemption under rule 10	Taxable turnover	Rate of tax	Output tax due	Deductions		Tax due	Turnover u/s 6(2)	Tax due u/s 6(2)	Total Tax due [10+12]
							Input tax credit	Sprebate				
1	2	3	4	5	6	7	8	9	10	11	12	13
(a) - Non compounded works (u/s 6)												

Total (a)													
(b)- Compounded works													
i	Under section 8(a)(i)												
(ii)	Under section 8(a)(ii)												
(iii)	Under section 8(a)(iii)												
Total (b)													
Total B [(a)+(b)]													

Part C - TURNOVER OF GOODS UNDER FOURTH SCHEDULE							
(Turnover under this part shall not be included in Part A(1))							
Commodity	Schedule entry	Rate of tax	Turnover			Tax collected	Tax Due
			Total	Exempted	Taxable		
1	2	3	4	5	6	7	8
Total							

Total Turnover of the dealer = Column (3) of part B + Col 8 of Part C Rs.

Part D- REVERSE TAX

Particulars of transaction causing Reverse tax	Commodity	Schedule Entry/sub entry	Rate of Tax	Purchase Value	Reverse Tax due under Section 11(7)
1	2	3	4	5	6
Total					

Part E-Turnover on purchases other than 4th schedule goods.

Commodity	Schedule entry/sub entry	Rate of Tax	Purchase Value	Tax paid on purchase	Total (=4+5)	Input Tax eligible for set off u/s 11
1	2	3	4	5	6	7
(1) Local Purchase						
Total (1)						
(2) Interstate purchase						
Total (2)						
(3) Import						

Total [Part-C]					
-----------------------	--	--	--	--	--

Part F - Turnover Stock Transfer (IN)/Import other than 4th schedule goods.

Commodity	Schedule entry/sub entry	Rate of Tax	Stock Transfer/import value
1	2	3	4
(1) Stock Transfer (Local)			
Total (1)			
(2) Stock Transfer (Interstate)			
Total (2)			
Total (F)= [(1)+(2)]			

Part G – Special Rebate under section 12

Commodity	Schedule entry	Rate of Tax	Purchase value	Purchase tax paid u/s 6(2) during the previous month	Entry Tax paid during the return period	Total amount eligible for special rebate
1	2	3	4	5	6	7=[5+6]
Total [Part D]						

Part H – input Tax Credit on Capital Goods

I(1) - Purchase value Five lakhs and above						
Date of Form 25B issued u/s 13	Input Tax			Input Tax Credit claimed during the month	Total availed = [3+4]	Balance at credit carried forward =[2-5]
	Granted	availed so far	Instalment No and amount due in the month			
1	2	3	4	5	6	7
Total I(1)						
I(2)- Purchase value less than Five lakhs						
Commodity	Rate of tax	Purchase value	Tax paid on purchase	Input Tax Credit claimed in the month	Remarks if any	
Total I(2)						
Total E						

Part I – Credit notes and Debit notes.

Description of goods	Schedule entry/sub entry	Rate of tax	Amount involved	Tax element
1	2	3	4	5
(1) Credit notes				

Total (1)				
(2) Debit notes				
Total (2)				

Part J – Details of Advance Tax Paid

Description of goods	Schedule entry/sub entry	Rate of tax	Purchase value	Advance tax paid	Details of payment
1	2	3	4	5	6
Total					

Part K – Details of TDS

Name of awarder	Details of work	Amount deducted	Particulars of remittance *
Total			

* Copies of 20C/20F to be attached.

Part L – Details of Bills/invoices/Debit notes/credit notes etc used

Particulars	Serial No	
	From	To
Sale Bills/invoices/cash memos		
Purchase Bills		
Delivery challan		
Credit notes		
Debit notes		
Delivery Notes (Form 15)		

Part M – Summery statement

(i) Tax at Credit			(ii) Tax Due		
1	Excess in put tax credit brought forward from previous return period	Rs.	1	Out put tax due (Part B column 7)	Rs.
2	Input tax claimed for the return period (Part E Col 7)	Rs.	2	Purchase tax u/s 6(2) (Part B column 12)	Rs.
3	Special rebate (part G column 7)	Rs.	3	Reverse tax (Part D column 6)	Rs.
4	Input tax on capital goods (Part H column 5)	Rs.	4	Debit notes	Rs.
5	Credit notes (part I column 5)	Rs.			
6	Advance tax paid (Part J column (5))	Rs.			
7	Others(such as TDS Specify)	Rs.			
Total (i)		Rs.	Total (ii)		Rs.
(iii)	Net tax due [(ii)-(i)]				Rs.
(iv)	Less Tax deferred				Rs.

(v)	Net tax payable [(iii) - (iv)]	Rs.
(vi)	Interest payable	Rs.
(vii)	Penalty payable	Rs.
(viii)	Settlement fee payable	Rs.
(ix)	Total tax remitted as per the return [(v) + (vi) + (vii) + (viii)]	Rs.
(x)	Net tax Creditable (if any) [(i) - (ii)]	Rs.
(xi)	Amount adjusted against arrears	Rs.
(xii)	Balance tax at credit carried forward to next return period [(x) – (xi)]	Rs.

Part N – Tax payment details

Sl No	No and date of chalan/demand draft/cheque	Amount	Name and place of Treasury/Bank
Total			

SELF-ASSESSMENT DECLARATION

I/ We declare that I/We have verified the above particulars with reference to the records and books of my/ our business and the same are truly, correctly and completely stated.

Signature
Name and Status:
(Whether Proprietor, Manager
Partner, Director, secretary etc).

Place:

Date:

(Seal)
FOR OFFICE USE

- (1) Date of filing of return
- (2) Date of data entry
- (3) Signature of officials making data entry
- (4) Date of scrutiny
- (5) Whether accepted / defective
- (6) If defective, action taken
- (7) Signature of assessing authority.”;

(n) for the Forms 11A and 11B, the following Forms shall respectively be substituted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 11A

RETURN

(For clearing, forwarding, transporting, shipping, courier agencies)

[See rule 30]

1. Name and address of the clearing/
forwarding house/ transporting agent/
shipping agent/courier agencies etc
2. Tax payers Identification No..... (if any)
3. Month & year to which the return relates

Sl No	Date of clearing/for warding/tra nsporting	Name and address of the consigner shipping	Name and address of the consigne e	TIN	Details of delivery Note/Bill of entry /lading/ RR. etc		Description of goods	No of pac kag es	Quanti ty/Wei ght	Value of goods	Remar ks
					No	Date					
1	2	3	4	5	6	7	8	9	10	11	12
T o t a l											

DECLARATION

I/Wedeclare that all the particulars shown are true and correct to the best of my/our knowledge

Authorized Signatory
[With Status & Seal]

Place
Date

(Seal)

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 11B

RETURN
(To be filed by a Bank)

[See rule 31]

1. Name and address of the Bank
2. TIN (if any)
3. Month & year to which the return relates

Sl No	Date on which the bills was discounted/ cleared/ negotiated	Name and address of the drawer or consigner of goods	Name and address of the drawee or consignee	TIN	Details of document enclosed with the bills		Description of goods	Quantity	Total amount of Bill	Bank Commission	Remarks
					No	Date					
1	2	3	4	5	6	7	8	9	10	11	12
Total											

DECLARATION

I/Wedeclare that all the particulars shown are true and correct to the best of my/our knowledge

Authorized Signatory
[With Status & Seal]

Place

Date

(Seal)

(o) In Form No.15,

(a)In item (3) the word “Date”shall be substituted as follows, namely

“Date. (i) In figures
[ii] In words”

(b)In item 10, the words ‘value of goods’ shall be substituted as follows, namely:-

“Value of goods. (i) In figures
[ii] In words”

(p) Form No. 21 shall be omitted.”;

(q). for Form No.21A the following Form shall be substituted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 21 A

REFUND ORDER

(See Rule 48)

No:

To

Name and Address of the Dealer

1. Certified with reference to the records of M/s..... bearing TIN for the period fromtothat a refund / reimbursement of Rs..... Rupees..... (in words) only is due to M/s

2. Certified that refund of the said amount concerned by this order had not been granted previously.

3. This refund will be adjusted towards the amount of Rs.....(Rupees.....due from the said refundee under the provision of Kerala Value Added Tax Act, 2003 / Kerala General Sales Tax Act, 1963/ Central Sales Tax Act, 1956 / Entry Tax Act, 1994 for the period from to

Place :

Seal

Name, Designation & Signature of the Assessing authority .”;

Date:

[Original to the dealer, Duplicate to the file to which the refund is adjusted, triplicate for office copy]

PART- B : INTER - STATE SALE / STOCK TRANSFER IN RELATION TO REFUND FOR INPUTS CLAIMED AS PER PART - A

Name of the Goods sold Inter-state/sent as inter-state stock transfer	Schedule No. & Entry No.	HSN Code	Rate of Tax	Particulars of Inter-state Sale/Stock transfer bill		Interstate sale value (Rs)	Interstate Stock transfer value (Rs)	Particulars of Central Sales Tax remittance			
				Bill No	Date			Amount (Rs)	Date	Chalan No.	Amount(Rs)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
TOTAL											

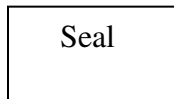
Total Refund Claimed Rs..... Rupees.....(in words)

DECLARATION

I/We (Name & address) do hereby certify that :-

1. Input tax credit had not been claimed for the above amount of refund on such purchases for any prior return period.
2. Refund adjustment had not been availed of in respect of the above amount of refund towards any dues on any prior occasion.
3. Stock Register has been maintained in accordance with Rule 58 (1)(vi).

Place :



Name, Signature & Status of the applicant

Date:

ENCLOSURES

1. Copies of the transport document (L.R / R.R / Air way bill / Delivery note etc.)
2. Statement of interstate sales/stock transfer vide rule 46(2)(I)
3. Declaration in Form No.44 obtained from the consignee.
4. Declaration in Form No. 21 J.
5. Copies of the Form No. 25 B submitted.
6. Others (specify).

FOR OFFICE USE”;

(s). for Form No.21C the following Form shall be substituted, namely:-

"THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 21C

APPLICATION FOR REFUND OF INPUT TAX

[IN THE CASE OF EXPORT ONLY]

[See Rule 47(1)]

Tax payers Identification No

To

The Registering/ Assessing Authority

(with Office Address)

Central Sales Tax No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

I/We(Address) do hereby apply for refund of Rs. Rupees(In words) under section 13 of the Kerala Value Added Tax VAT Act, 2003 in respect of the **INPUT TAX PAID** on the purchase of goods in relation to goods exported.

PART- A : PURCHASE OF GOODS (INPUTS) (INCLUDING CAPITAL GOODS) IN RELATION TO THE GOODS EXPORTED

TIN Of supplier-dealer	Name of the goods purchased	Schedule No. & Entry no,	HSN Code	Rate of Tax	Particulars of Invoice		Purchase value of inputs of goods in relation to goods exported	Input tax paid
					Bill No	Date		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL								

PART- B : GOODS EXPORTED IN RELATION TO REFUND FOR INPUTS CLAIMED AS PER PART - A

Name of the goods Exported	Schedule No. & Entry No,	HSN Code	Rate of Tax	Export Invoice		Exporter's copy/ Export promotion copy of the shipping bill/Air consignment Note etc.		Export Value in Indian Currency
				No.	Date	No.	Date	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL								

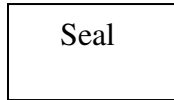
Total Refund Claimed Rs..... Rupees.....(in words)

DECLARATION

I/We (Name & address) do hereby certify that :-

1. Input tax credit had not been claimed for the above amount of refund on such purchases for any prior return period.
2. Refund adjustment had not been availed of in respect of the above amount of refund towards any dues on any prior occasion.
3. Stock Register has been maintained in accordance with rule 58 (1)(vi).

Place :



Name, Signature & Status of the applicant

Date:

ENCLOSURES

1. Copy of the Exporter's copy or Export Promotion copy of the Shipping Bill
2. Certificate from the Bank to prove receipt of export sale proceeds
3. Declaration in Form No.21 J obtained from the supplier-dealer who collected tax in respect of which above refund is claimed
4. H Form declarations, if any, obtained.
5. Copies of the Form No. 25 B submitted.
6. Others (specify).

FOR OFFICE USE ”;

(t). for Form 21CC the following Form shall be substituted,namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 21CC

APPLICATION FOR CLAIMING REFUND OF INPUT TAX REMAINING UNADJUSTED AT THE END OF THE
YEAR

(See Rule 47 A)

TIN
CST No

To
The Assessing Authority,

I/We.....(give full address) hereby apply for refund of
Rs.....(in words) being the amount of excess input tax remaining
unadjusted as on 31st March,.....(specify year) with reference to the Annual Return in Form
No.10 filed for the year ended 31st March,.....(specify year) as detailed below month wise
details to be attached in Annexure A.

(a) Tax Credit.		
(i) Total input tax paid during the year	Rs.	
(ii) Special Rebate	Rs	
(iii) Input tax Credit on capital goods	Rs.	
(iv) Input tax Credit on sales return	Rs.	
(v) Others(Specify)	Rs.	
(vi) Tax if any paid along with returns*	Rs.	
Total (i+ii+iii+iv+v+vi)		Rs.
Less		
(b) Tax dues		
(i) Total out put tax due	Rs.	
(ii) Purchase tax U/s.6(2)	Rs	
(iii) Reverse tax	Rs	
(iv) Input tax on purchase return	Rs	
(v) Others (Specify)	Rs	
Total (i+ii+iii+iv+v)		Rs.

Balance amount eligible for refund [(a)-(b)]

DECLARATION

Certified that the particulars furnished herein are true and correct in all respects, that no refund had been claimed previously in respect of the same claim, that no refund adjustment had been availed of previously in respect of the same claim, that goods forming subject matter of refund claim have not suffered sales return and that no dues are outstanding against us under the Kerala Value Added Tax Act, the Kerala General Sales Tax Act, the Central Sales Tax Act or the Kerala Tax on Entry of Goods into Local Areas Act.

Place:

Date:



Signature

Name, and status of the signatory

Month wise details to be enclosed in the annexure.

* Details of payment to be enclosed.

ANNEXURE

(a) Tax Credit								
Month	Total input tax paid	Special Rebate	ITC on Capital Goods	Tax on sales return	Advance tax paid	Others	Tax if any paid along with returns	Total
1	2	3	4	5	6	7	8	9
Total								
(b) Tax dues								
Month	Total output tax Due	Purchase tax paid u/s 6(2)	Reverse tax	Tax on purchase return	Others	Total	Remarks	
1	2	3	4	5	6	7	8	
Total								

Place
Date

Signature
Name and status of the signatory.”;

(Seal)

(u). for Form No.21D the following Form shall be substituted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 21 D

**APPLICATION FOR REIMBURSEMENT
OF TAX ILLEGALLY COLLECTED
(See Rule 56)**

To

**The Registering Authority
(with Office Address)**

I/We(Name & address)claim reimbursement of Rs..... Rupees
..... (in words) being the amount collected from me by
M/s. (Name & address) TIN / PIN, in contravention of subsection
(2)/(3)/(4) of section 30 of the Kerala Value Added Tax VAT Act, 2003 and whose place of
business is situated in your jurisdiction. The details of the amount so collected are as follows:

Particulars of purchase Bill		Amount (Rs)	Tax Collected	Tax leviable	Excess amount collected (4-5)
No	Date				
(1)	(2)	(3)	(4)	(5)	(6)
Total					

Place:

Date:

Name, Signature & status of the applicant

CERTIFICATE

I/We (Name & address of the selling dealer) having place of
business atand holders of TIN / PIN do hereby certify
that I/We have collected an amount of RsRupees (In words) from
Sri/M/s..... (Name & address of the buyer) in contravention of
section 30 of the Kerala Value Added Tax VAT Act, 2003. The details of such collection
given in the above application of the said Sri/M/s are correct to
the best of my knowledge and belief. The collected amount of Rs. has been
deposited in Government Treasury/Designated Bank under Chalan No.....
dated or included in that chalan or chalans, receipted copies of which
have been duly filed in your office/ remitted by cheque/demand draft No.....
dated..... drawn on (Name and address of Bank) or fully/
partially set-off against input tax or deferred.

Place:

Date:

SEAL

*Name, Signature & status of the selling
dealer/Authorised signatory”;*

(v). for Form No.21E the following Form shall be substituted, namely:-

THE KERALA VALUE ADDED TAX RULES, 2005
FORM NO. 21E

APPLICATION FOR REIMBURSEMENT OF TAX TO UN AGENCIES ETC.
[See Rule 49 (1)]

To

The Registering/ Assessing Authority
(with Office Address)

In pursuance of the provisions contained under section 14 of the Kerala Value Added Tax Act, 2003 and the Rules made thereunder, the undersigned request you to grant reimbursement of tax collected from us as per details shown hereunder:

1	Name and address of the United Nation Agency/ Diplomatic Mission/ Consulate etc.			
2	Name and address of the seller with Tax payers Identification No .			
3	Description of goods purchased (<i>with schedule No.& Entry No./ HSN Code</i>)			
4	Details of purchase	Invoice No.	Date	Amount
5	Tax charged in the invoice(s) for which reimbursement sought	Rs		

Place:

Date

SEAL

Name, Signature & status of the
Authorised official

ENCLOSURE : Authenticated copy of Tax Invoice(s).

Note:- The application shall be filed with the Commercial Taxes Office where the seller is registered.”;

(w) Form No.21F shall be omitted.;

(x). for Form No.21H the following Form shall be substituted,namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005
FORM NO. 21H
APPLICATION TO PAY ARREARS OF TAX IN INSTALMENTS
(See Rule 51)

To Tax payers Identification No

--	--	--	--	--	--	--	--	--	--

The Assessing Authority
(with Office Address)

Presumptive tax payers Identification No.

--	--	--	--	--	--	--	--	--	--

Central Sales Tax No.

--	--	--	--	--	--	--	--	--	--

I..... being an assessee under the Kerala Value Added Tax VAT Act,2003, hereby apply for permission to pay the tax assessed/due from me in instalments as per the following details:

1	Name and address of the assessee	
2	Amount of tax for which instalments are sought	
3	If the sums in column(2) are payable under an order of assessment, the date of such order	
4	The period within which permission to pay the sum in column (2) is sought	
5	Reasons for the applicant's inability to pay the tax/other amount due within the specified date	
6	Other information (if any)	

DECLARATIONS

- (1) I hereby declare that to the best of my knowledge and belief the information contained in the above application is true and correct.
- (2) I hereby declare that no application for instalments has been made to any other authority in regard to the sums mentioned in column (2)
- (3) I hereby declare that no sums other than those mentioned in column (2) are due from me on the date of making this application.
- (4) I hereby undertake to pay interest at the rate of.... (insert rate) per annum along with each instalment on the sums remaining unpaid from time to time.
- (5) I hereby undertake to furnish necessary security to the satisfaction of the concerned assessing authority for the recovery of the sums in relations to which the grant of instalments is applied for.

Place:

Date:



Name, Signature & Status of the Applicant.”;

(y). for Form No.21J the following Form shall be substituted,namely:-

"THE KERALA VALUE ADDED TAX RULES, 2005
FORM NO. 21J
DECLARATION OF A DEALER EFFECTING SALE
TO A DEALER CLAIMING REFUND
[See Rules 46(2) & 47 (1)]

To Tax payers Identification No

--	--	--	--	--	--	--	--	--	--	--	--

The Assessing Authority (with Office Address) Central Sales Tax No.

--	--	--	--	--	--	--	--	--	--	--	--

I/we hereby certify the particulars of tax collected in relation to the sales effected to M/s..... (Name and address of the buyer with Traders Index Number) during the period from to are as follows.

Particulars of Tax invoice		Name of Goods	Schedule No. & Entry No	HSN Code	Quantity	Sale Price (excluding tax) (Rs.)	Tax(Rs)	Total Sale Price (Rs)
No.	Date							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Particulars of Out put tax remitted/set off/deferred(in case of remittance of tax, particulars of Cheque/Demand Draft/Chalan No. with date, Name of the Bank etc., should be furnished)	
--	--

I/We declare that the particulars furnished herein are true to the best of my/our knowledge, information and belief and that no declaration has been issued earlier in respect of the above sales.

Place:

SEAL

 Name, Signature & Status of the Applicant
Date: _____

CONFIRMATION

Certified that the invoices declared herein above have been included in the statement furnished by the dealer effecting sale for the month of

Place:

SEAL

 Name, Designation &Signature of the Assessing Authority
Date _____

Note:- *The declaration shall be prepared in Triplicate. Original shall be filed with the application for refund, duplicate to the officer who confirms the declaration and Triplicate to the dealer applying for refund”.*

(z). for Form No.21K the following Form shall be substituted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 21 K
REFUND ORDER
[See Rule 46.47.47A]

TREASURY DETAILS

Name of the Treasury

Computer Sequence No./Token No. Date

Scroll No. Voucher No. of.....I/II LOP

DDO Code : Designation.....
Dept Code DDO Office

No. Tax payers Identification No
Value Added Tax OFFICER ADDRESS Central Sales Tax No.

To

Name and Address of the Dealer :

Having considered the application for refund of input tax paid under rule 46/47/47A as per form No 21B/21C/21CC filed on.....(date), I hereby order to grant refund of Rs.....(Rupees.....only) to Sri/M/s.....(Name and Address with Tax payers Identification No).

Certified that no for the refund of the above amount has been previously granted.

Place

Date

Seal

Name, Designation and

Signature of the Assessing

Authority

FOR TREASURY USE ONLY

Pay Rs.....(Rupees..... only) in CASH,
Rs.....(Rupees..... only) by RBR and
Rs.....(Rupees..... only) by Treasury Chalan.

POC No:.....

Dated

Accountant

Treasury Officer

Received Pay Order Cheque

Pay Order Cheque Issued By

Signature of Recipient

Accountant

ACKNOWLEDGEMENT

Received the Refund Order No.....dated.....for
Rs.....(Rupees.....only).

Place:

Date:

Name,Status & Signature
of the dealer / Authorised
Signatory

Seal";

(aa) for Form No 45, the following form shall be substituted, namely.

**“THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 45
DECLARATION**

**[For concessional rate of tax on the sale to Military, Naval, Air Force, NCC canteen,
, Indian Navel Canteen service and Canteen stores department]**

[See Rule 12 C]

This is to certify that we have purchased the goods described below from M/S
(Full address of the seller with TIN) during the month/financial year..... which are exclusively intended for use/ resale by the (name and address of the Military Canteen ,Naval Canteen, Air Force Canteen ,NCC Canteen, Indian Naval Canteen Service or Canteen Stores Dept as the case may be)

The goods purchased have been duly accounted in the books of accounts of the institution.
We also hereby undertake to pay over to the Government the tax concession availed of by us.
In the event of our failure to utilise the goods for the purpose declared.

Particulars of goods purchased

SI No	Invoice/sale bill		Description of goods	Quantity	Value	VAT Paid	Total invoice/Bill amount
	No	Date					
1	2	3	4	5	6	7	8
Total							

Signature,
Name & status of the
Signatory.

Place
Date

(Seal)”;

(ab) after form 46, the following Forms shall be inserted, namely:-

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 47

DECLARATION

For concessional rate of tax on sale of fuel and lubricants to foreign-going vessels, other than fishing vessels under sixth proviso to sub-section (1) of section 6

[See Rule 12 C }

This is to certify that we(Name and Full address of the purchaser with identification number if any) with TIN have purchased the goods described below from M/S(Full address of the seller with TIN) during the month/financial year..... which are exclusively intended for use by the (name and address of the purchaser) in the foreign-going vessels

We also hereby undertake to pay over to the Government the tax concession availed of by us in the event of our failure to utilize the goods for the purpose declared.

Particulars of goods purchased

Sl.No	Number of Tax Invoice	Date of Tax Invoice	Description of goods	Quantity	Value	VAT Paid
1	2		3	4	5	6
Total						

Signature, name & status of the Signatory.

DATE

(SEAL)

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 48
DECLARATION

For concessional rate of tax on sale of goods other than petroleum products to
Railways under seventh proviso to sub-section (1) of section 6

[See Rule 12 C }

This is to certify that we(Name and Full address of the purchaser with identification number if any) with TIN have purchased the goods described below from M/S(Full address of the seller with TIN) during the month/financial year..... which are exclusively intended for use by the Railways

We also hereby undertake to pay over to the Government the tax concession availed of by us in the event of our failure to utilize the goods for the purpose declared.

Particulars of goods purchased

Sl.No	Number of Tax Invoice	Date of Tax Invoice	Description of goods	Quantity	Value	VAT Paid
1	2		3	4	5	6
Total						

Signature, name & status of the
Signatory.

DATE

(SEAL)

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 49
DECLARATION

[To be filed along with returns by contractors / promoters / developers or by whatsoever name called who undertakes construction or development of flats or apartments or villas]

[See Rule 24B]

Name and address of dealer

TIN

Return period/Year to which the declaration relates

PART- A
DETAILS OF ONGOING PROJECTS

Sl No	Name of project	Survey No	Village and District	Number of flats/apartments/villas in the project				Balance pending transfer
				Total	Pending transfer as on 1st April	Transferred		
						In the month	Up to the month	

PART-B
DETAILS OF TRANSFER OF FLATS, APARTMENTS ETC DURING THE MONTHS/YEAR

Sl No	Name of project with sy. No	Description of apartment/flat/villas	Name and address of purchaser	Total Transfer value	Total Works contract Tax paid	Months in which the payments are made.

PART-C
PURCHASER/AWARDER WISE TAX PAYMENT DETAILS FOR THE MONTHS/YEAR

Sl No	Name of project with survey Nos	Description of apartment/flat/villas	Name & address of intending purchaser/awarder	Total amount of contract	Amount received		Tax remitted in respect of the contract	
					In the months/year	Up to the month/year	In the month/year	Up to the month/year
Total								

I/We hereby declare that the above details have been compared with the records and books of my/our business and that the same are truly, correctly and completely furnished.

Signature
Name and status

Place
Date

[Seal]

PART -C
For Office Use Only

- (1) Date of receipt of application
- (2) Result of verification
 - (i) The details furnished are correct
 - (ii) Defects, if any noticed
- (3) Date of communication of defects, if any
- (4) Date of rectification.
- (5) Date of disposal of application.
- (6) Details of disposal of application.

Signature
Name and designation of
Assessing Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 51

CERTIFICATE OF PAYMENT

[To be issued to contractors / promoters / developers or by whatsoever name called who undertakes construction or development of flats or apartments or villas for claiming reduction in the duties under the provisions of the Kerala Stamp Act, 1959 (17 of 1959)]

[See Rule 57A(1)]

This is to certify that Sri/M/s [Name & Address of the contractors / promoters / developers) holding TINhad paid tax under Kerala Value Added Tax Act, 2003 in respect of the works contract/agreement relating to construction / development such flats/apartments/villas as detailed hereunder.

DETAILS OF PAYMENT

Sl No	Particulars	
1	Name and address of applicant contractor / developer / Promoter etc	
2	Tax payers Identification No under Kerala Value Added Tax Act, 2003	
3	Name and address of intending purchaser /awarder	
4	Description with area of apartment /flat/ villas	
5	Name of project of the transferor under which apartment /flat/ villas come	
6	Survey No	
7	Village, Taluk and District	
8	Transfer value as conceded by the transferor	
9	Tax paid for the contract under Kerala Value Added Tax Act,2003 in respect of sl no (4) above [in figures and words].	
10	Office from which the certificate is issued.	

This certificate is issued for claiming reduction in the duties under the provisions of the Kerala Stamp Act, 1959 (17 of 1959)]

Signature
Name and Designation
of assessing authority

Place
Date

[seal]

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 52

Purchase/sales* statement for the month.....

[To be filed along with annual return]

{ See Rule 22(3) }

Sl No	Invoice/Bill		Name of Purchaser/seller*	TIN	Purchase/ sale* value	Tax paid/collected*	Total invoice/Bill amount (6+7)
	No	Date					
1	2	3	4	5	6	7	8
Total							

* Strike out which is not applicable.

Declaration

I/We hereby declare that I/We have verified the particulars furnished above and are true and correct in all respect to the best of my/our knowledge and belief.

Signature
Name and status of the signatory

Place
Date

(Seal)

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 53
Closing stock inventory as on 31 st March.....
[To be filed along with annual return]
{ See Rule 22(3) }

Name and address of dealer

Tax payers Identification No / Presumptive tax payers Identification Number

Sl No	Name of Commodity	Quantity	Rate	Closing stock valuation
Total	(In figures)			
	(In words)			

Declaration

I/We hereby declare that I/We have caused verification of the particulars furnished above with reference the actual stock held by me/us as on 31st March, 200..... and are true and correct in all respect to the best of my/our knowledge and belief.

Signature
Name and status of the signatory

Place
Date

(Seal)

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 54

**Closing stock inventory as on 31st March in respect of VAT suffered
goods locally purchased during the year.....**

[To be filed along Form 21CC for claiming refund]

{See Rule 22(3)}

Name and address of dealer

Tax payers Identification No /Presumptive tax payers Identification Number

Sl No	Name of Commodity	Quantity	Unit price	Purchase value excluding Value Added Tax
Total	(In figures)			
	(In words)			

Declaration

I/We hereby declare that I/We have caused verification of the particulars furnished above with reference the actual stock held by me/us and purchases made during the year as on 31st March, 200..... and are true and correct in all respect to the best of my/our knowledge and belief.

Signature

Name and status of the signatory

Place

Date

(Seal)".

By order of the Governor

Secretary to Government

Explanatory Note

(This does not form part of the notification but is intended to indicate its general purport)

By the Finance Act 2007 certain changes have been brought in the Kerala Value Added Tax Act 2003. Also period for filing certain form/claims were extended through administrative directions considering the fact that Kerala Value Added Tax Act was a new piece of legislation and most of the dealer were unaware of the statutory period fixed. Further certain forms were also simplified so as to make it more dealer friendly and to have more clarity. So corresponding amendments have to be made in Kerala Value Added Tax Rule ,2005 published as SRO 385/07 in the Kerala Gazette Extraordinary No. 809 Dated 24th April, 2007.

Government have decided to amend the said rules accordingly

This notification is intended to achieve the above object.