

No. K1-8199/07/CT.

Office of the Commissioner
Commercial Taxes,
Thiruvananthapuram,
Dated: 24-2-2007.

CIRCULAR No. 10/07

Sub:- Kerala Value Added Tax Act – Issue of Registration
Certificates and collection of complete data required in
Application for Registration in Forms 1 & 1A – Reg.

Even though the Kerala Value Added Tax Act came into force in Kerala on 1-4-05 we have been unable to issue Registration Certificates to dealers as yet. This is largely because the required data is not available in the applications filed by dealers for registration. It may be recalled that in the initial period of implementation of VAT stress on procedure was avoided to ease the transition from KGST to KVAT. Consequently today we find that only about 30% of the required columns in the applications filed in the initial period have been properly filled up. It is imperative that all the data in the application forms are collected in a time bound manner. This data is also required as a vital input in the Department's Computerisation programme.

The following instructions are therefore issued in this regard:

Dealers are obligated to renew their registrations every year by the 30th of April. We will use this occasion this year for issuing registration certificates as well as for collecting correctly and completely filled up Form 1 & 1A.

Printed Registration Certificate forms in books of 50, with duplicate copy, serially numbered will be supplied to the Deputy Commissioners in the Districts who will supply them as per requirement to the Circle Offices. The Certificates are valuable forms and accounts should be maintained serial number-wise regarding their use and disposal at all levels in a separate register.

The Circle Offices will have the Certificates written up as per the available information in the offices. They should be

kept ready for distribution to the dealers when they come for renewal of their registration.

The Registration Certificates will however be handed over to the dealer only on getting from him the correctly and completely filled up application forms. Care should be taken by the Circle Officer to collect supporting documents wherever necessary for proving identity, address, PAN, property status, bank accounts, surety etc.

While filling up the form particular care should be taken over the manner in which commodities are dealt with in the registration application. If necessary, they should be got re-written with HSN as per the circulated list.

Completely filled up application forms should be kept together and despatched to the Data Entry Centres being set up for the purpose at Thiruvananthapuram, Kochi and Kozhikode. Care should be taken not to forward incomplete application forms for data entry or to issue registration certificates to dealers in such cases.

Dealers will not be permitted after the 15th of May, 2007 to do business without having a copy of their Registration Certificate.

Commissioner.