

No.C1-11839/08/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated 11-04-08

**CIRCULAR No.16/08**

Sub: - Commercial Taxes Department – KVATIS – Filing of Revised Return and Annual Returns –Data entry instructions-issued-reg

KVAT Act, 2003 provides for filing of Annual Returns by dealers on or before 30<sup>th</sup> April of every succeeding year and Revised Returns as prescribed. Data from such returns have to be entered in the KVATIS.

At present the Annual Return is entered as the 13<sup>th</sup> Return for a year, but this data is not considered for any reporting purpose; so any modification to the base return is not reflected in KVATIS. In order to overcome this anomaly the following instructions are issued:

In the case of Annual Returns, dealers other than *efilers* with changes in any monthly return period have to submit Revised Returns for respective return periods also along with the Annual Return. In KVATIS, the original return for such return periods will be modified accordingly in the assessing office by the assessing authority /DEO /clerk in charge. The system will generate the Annual Return automatically and separate data entry for Annual Returns shall not be made.

Dealers in the *efiling* stream with changes in any monthly return period have to modify the original monthly returns themselves through the internet for the respective months in the return and enclosures. After confirmation, the same will be listed before the assessing officer for approval and updated in the main data base. In this case also the system will generate Annual Return automatically. After making such corrections, if any, they shall take a printout and file it before the assessing authority as per the existing practice.

For this purpose 'permission' for enabling the *efilers* to effect such corrections in the original return will be provided in the KVATIS for a limited period from 15<sup>th</sup> April up to 30<sup>th</sup> April every year to all *efilers*. They have to make such corrections within this permitted period. After this permitted period corrections can be made only against individual requisitions to the ITMC directly or through the assessing officer.

In cases where Revised Returns need to be filed in respect of any monthly return, the corrections in the original return in the KVATIS in respect of the non- *efilers* have to be done by the assessing office while in the case of *efilers* such corrections have to be done by the dealer himself after getting individual permission.

Permission may be sought either directly to ITMC by emailing [itmc.taxes@gmail.com](mailto:itmc.taxes@gmail.com) or through the assessing officer. The permission

will be given by ITMC against individual requisition through the concerned assessing officer by email. After uploading the revised data by the *efiling* dealer, the same will be listed before the assessing officer for approval and updated in the main data base.

In both cases only the latest return data will be available in KVATIS while hard copy of the original returns have to be maintained in the assessing office for previous data comparison.

All officers shall see that the instructions are complied with.

Commissioner

No.C1-11839/08/CT

Office of the Commissioner,  
Dept of Commercial Taxes  
Thiruvananthapuram  
Dated 22/4/2008

**Circular No.17/2008**

Sub. KVAT Act, 2003- Rule 22 – Filing of Annual Returns – Balance sheet and purchase statement - – further instructions – reg

Rule of 22 of KVAT Rules, 2005 requires that dealers shall file Annual Returns every year on or before 30<sup>th</sup> of April with such enclosures as prescribed in under sub rule (2) of the said Rule. Accordingly the Annual Returns are to be accompanied by *inter alia* purchase and sales statement in the prescribed formats and copy of the balance sheet with trading /manufacturing and profit and loss account drawn up for the year where the dealer is not liable to file audit certificate as provided in section 42 of the said Act.

Now it has been brought to notice that balance sheet with trading/manufacturing and profit and loss account for the year cannot be drawn up before the last date fixed for filing annual returns. A doubt has also been raised from some quarters as to whether purchase/sales statement need be submitted again along with the Annual Returns in case the said statements had already been submitted along with the monthly returns.

The following instructions are issued in this regard.

Annual returns in the prescribed formats shall be filed on or before 30<sup>th</sup> April as prescribed.

However, time for filing copy of the balance sheet with trading /manufacturing and profit and loss account drawn up for the year required to be filed under sub rule 3(xi) of the said Rule shall stand extended up to 30<sup>th</sup> June of every year.

In the case of dealers who had filed purchase and sales statement along with monthly returns in the prescribed formats, consolidated statements need not be filed again along with the Annual Return.

Only one copy of the Annual Return need be taken.

All assessing authorities shall see that the above instructions are complied with.

Commissioner