

No.C2.46381/07/CT

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated. 30-07-07

CIRCULAR No.32/07

Sub:- KVAT Act, 2003- Registration of Parcel/Courier, Clearing and Transporting agencies – further instructions-issued-reg
Read: Circular No. 33/06/CT Dated 11.10.06

As per the Circular read above instructions were issued with regard to the registration of Parcel/Courier, Clearing and Transporting agencies and formats were prescribed for filing details of the consignments transported by such agencies. It has now been decided to give them a facility for e-filing of the details of the consignments transported by them so that they can minimize the delay in clearance at the check posts now being experienced at the border check posts. In this context the following further instructions are issued:

- (i) All parcel agencies operating in Kerala shall take registration under the KVAT Act, 2003.
- (ii) A parcel agency operating in Kerala need take only one registration irrespective of the number of branches functioning in the State. However the branches have to be got registered as a branch of the 'head office'.
- (iii) The registration shall be taken with the Commercial Tax Office under whose territorial jurisdiction their Head office functions in the State.
- (iv) The head office as well as the branches shall have to file returns/statements as prescribed in respect of the transactions made under their office before the assessing authority before 20th of the succeeding month.
- (v) The application for registration shall be filed in Form 1G prescribed under KVAT Rules.
- (vi) On granting registration the assessing authority shall issue the registration number as in the case of other dealers. The registration number will be the eleven digit numerals followed by the alphabet "G" which will be automatically generated from KVATIS.
- (vii) On getting the registration number the agencies may register for *e-filing* the details of consignments with KVATIS, the details of which can be had from at dcct@dataone.in and dpctaxes@gmail.com or from telephone number 0471-2321563. An online demo facility at <http://www.keralataxes.org/> with 1) Username 32010707362, password – TEST and 2) Username 32000044004, password – TEST
- (viii) The assessing authorities shall ensure filing of returns and statements periodically as per rules.

The above instructions shall be complied and implemented by all those concerned without fail.

Commissioner

To

All Concerned.