

**CIRCULAR No.16/07**

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

To

All Concerned