

No.C1-1880/2016/CT

Office of the Commissioner of
Commercial Taxes
Tax Towers, 8th Floor
Killipalam, Karamana – P.O.
Thiruvananthapuram 695008
Dtd.20 / 08 / 2016

CIRCULAR No.14 / 2016

Sub:- Check List for processing Refund Application – reg.

Ref:- Circular No.09/2016.

In the circular referred above, instructions were issued to assessing authorities to prepare a check list before allowing refund, as given in the said circular. It was further noticed that in many cases, refunds were allowed without examining the principles of unjust enrichment and collected tax. When the dealer pays tax to Government and when it subsumed in the cost of goods sold, then it is presumed that the tax is collected as part of sale value and any refund of such subsumed tax will be an unjust enrichment. Again, it is clearly stated in law that collected tax is to be forfeited and not to be refunded.

In the circumstances, the check list for refund as per Circular No.09/2016 stands revised as per the following. Other instructions given in the said circular stands as such and are to be strictly complied with.

Check list for refund processing

No.	Particulars	Check List	No.	Particulars	Check List
01	KVATIS – Build from other sales		17	Stock transfer out – 'F' Forms and proof	
02	KVATIS – Build from others purchases		18	Stock transfer out – KVATIS - CTCP data	
03	KVATIS – CTCP, 8FA, Parcels for purchases		19	Advance tax – CTCP – KVATIS	
04	KVATIS – CTCP, Parcels for interstate sales		20	Closing stock – Analysis (OS + P – CoGS)	
05	Sale at concessional rates – Forms		21	Closing stock valuation – Random	
06	Crime files		22	Closing stock – Increase / Decrease	
07	OR files		23	ITC – KVATIS BFO Sales	
08	LAR in previous 3 years		24	Exemptions – Proof	
09	Internal audit in previous 3 years		25	Export – Proof	
10	Data Mining Report		26	Deemed Export – Form 'H' and proof	
11	Growth / Fall in tax payment		27	Growth / Fall in total turnover	
12	Growth / Fall in taxable turnover		28	ITC Capital goods	
13	Special rebate		29	Dues / Arrear, if any	
14	Other credits – summary of return		30	Unjust enrichment	
15	Tax credit – credit notes		31	Collected tax	
16	Interstate sales – 'C' Forms		32	Others	

5/2/16


COMMISSIONER