

**CIRCULAR No.15 / 2015**

Sub:- Registration and furnishing of details by Electronic Commerce Websites -  
New Section 54A introduced in KVAT Act, 2003 vide the Kerala Finance  
Bill, 2015 – Operational instructions issued - reg.

The newly introduced Section 54A of the KVAT Act is reproduced below.

*“54A. Entities engaged in electronic commerce to furnish certain details.—All companies and entities maintaining an electronic commerce website shall file monthly, the details of goods sold through such sites in such form as may be prescribed, which are transported into or outside the State as a result of such sale. For this purpose they shall take registration under this Act, in such manner as may be prescribed.”;*

For facilitating the registration and filing of details the following operational instructions are issued.

- For the purpose of registration under Sec.54A, the company / entity shall file application before the Assistant Commissioner – 1 (Assessment) Special Circle, Tax Towers, Killippalam, Karamana P O, Thiruvananthapuram (Phone: 0471 2785055, e-mail – tvmac3splcir@keralataxes.gov.in) in the format given as Annexure – I.
- Along with the application, the following documents shall also be submitted.
  - 1) Copy of the Memorandum of Association and Articles of Association and Certificate of Incorporation of the Company/Entity.
  - 2) Resolution of the Board of Directors regarding the appointment of the authorized person for applying for registration and filing of returns under Sec.54A of the KVAT Act.
- No registration fee or security deposit shall be insisted for grant of registration.
- If the documents filed are in order, the Asst. Commissioner shall grant registration to the company / entity.
- The company shall file returns under Sec.54A of the Act in the format prescribed in Annexure – II before every 20<sup>th</sup> day of the succeeding month.

  
**COMMISSIONER**

**Annexure - I**

**Application for registration under Sec.54A of the Kerala Value Added Tax Act**

1	Name of the website	
2	Name of the entity / company maintaining the website	
3	Registered office address of the company / entity / person	
	a) Building Name / No.	
	b) Area / Road	
	c) Locality	
	d) PIN Code	
	e) E-mail ID	
	f) Telephone Number	
4	PAN Number	
5	Corporate Identity Number (CIN)	
6	Service Tax Registration Number	
7	Address of business place /godown/ registered office of the company in the State with TIN, if any.	
8	Name and address of the authorized signatory(s) / appointed for applying for registration and for filing returns as per Sec. 54A of the KVAT Act.	
	a) Building Name / No.	
	b) Area / Road	
	c) Locality	
	d) PIN Code	
	e) E-mail ID	
	f) Telephone Number	
	g) PAN Number	

I ..... son / daughter / wife / husband of ..... hereby declare that to the best of my knowledge and belief, the particulars furnished in this application as above are true and correct.

Place:  
Date:

Signature:  
Name of authorized signatory:

**THE KERALA VALUE ADDED TAX ACT, 2003**Return format for Electronic Commerce Website  
(See Sec.54A))To,  
The Asst. Commissioner

Date:

Special Circle  
THIRUVANANTHAPURAM

Year	
Return Period	

**PARTICULARS**

TIN granted under Sec.54A	
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Name of the e-Commerce Website			
Name of the Company / Entity / Person			
Address			
Name and address of the authorized signatory			
Phone No:	Fax:	Email:	Website:

**Declaration**

I/We declare that I/We have compared the details stated in the annexure with the records and books regarding the transactions maintained by me / us and the same are truly, correctly and completely stated.

Place  
DateSignature of authorized signatory :  
Name:  
Status:

Annexure of details will be uploaded along with the monthly return

Details of goods transported into Kerala during the month of .....								
Sl. No.	Invoice No. & Date	Name & address of the seller	State of origin	Name & address of the purchaser in Kerala	Commodity description	Value including tax	Payment mode	Transporter / Courier agency name
1	2	3	4	5	6	7	8	9
Details of goods transported out of Kerala during the month of .....								
Sl. No.	Invoice No. & Date	Name & address of the seller	TIN of the seller	Name & address of the purchaser	Commodity description	Value including tax	Payment mode	Transporter / Courier agency name
1	2	3	4	5	6	7	8	9