

**CIRCULAR No.04 / 2015**

Sub:- Works Contract – Filing of Form 10B Quarterly Return – Procedure –  
Instructions – Certain Modifications Issued – Reg.

Ref:- Circular No.30/2014 dtd.06/12/2014.

The fourth proviso in Section 8(a) of the Kerala Value Added Tax Act, which came into effect on 1<sup>st</sup> April, 2014 vide Kerala Finance Act, 2014, is extracted below:

***Provided also that in the case of any work compounded under this clause, and which remains unexecuted fully or partly as on 31<sup>st</sup> March, 2014, the contractor may continue to pay tax in respect of such works in accordance with the provisions of this clause as existed when he had opted for compounding up to 31<sup>st</sup> March, 2015:***

So, it is clarified that as per the existing compounding provision for such on-going works, a contractor can pay compounded tax up to 31<sup>st</sup> March, 2015 at the rate as existed when he had originally opted for compounding.

This statutory provision was omitted to be recognized in the e-return-filing instructions described in the Circular cited above. This Circular is intended to rectify this omission. The return-filing module in KVATIS has been modified to include the above proviso.

COMMISSIONER

To

All concerned.