

CIRCULAR No.18 / 2010

Sub:- KVAT Act, 2003 – Sec.42 – Audited report and statements in Form No.13 & 13A
– Extension of time limit for filing ‘Audit Report’ of the year 2009-10 – reg.

As part of automation in the Commercial Taxes Department, it is decided to implement e-Filing of ‘Audit Reports and Statements’ prescribed under Section 42 of the Kerala Value Added Tax Act read with Rule 60 of the Kerala Value Added Tax Rules, 2005. Relative module in Form 13 & 13A has already been deployed in the KVATIS.

The instruction for the successful integration and hassle-free deployment of this new module into the KVATIS has to be refined and fine tuned on the basis of the feedback received from the field. Hence, following instructions are issued.

- 1) Hard copy of the audit report in Form No.13 and Statement of particulars in Form No.13A duly signed by the Chartered Accountant / Cost Accountant along with declaration as appended shall also be filed before the assessing officer.
- 2) The certified audit report in Form No.13 and statements of particulars in Form No.13A by the Chartered Accountant / Cost Accountant shall be uploaded in the KVATIS module through the login id, using the password of the dealer.
- 3) The dealer shall download the system-generated declaration. Obtain a printout of the same and deliver the hard copy to the concerned assessing authority after affixing the signature.
- 4) Hard copy of the appendix reports such as audited balance sheet etc. shall be filed as in the past along with the duly certified Form No.13 & 13A. These reports need not be uploaded in KVATIS.

Taking into account of the representation received from various trade bodies, the Institute of Chartered Accountants and Sales Tax Practitioners Association, the statutory time limit fixed for filing certified audit report in Form No.13 and Statement of particulars in Form No.13A shall stand extended upto 31st December, 2010.

DECLARATION

This is to certify that I, (name and full address and TIN), have correctly and duly entered the particulars and contents of the Audit Reports and Statements under Section 42 of the KVAT Act, 2003, relating the year 2009-10 in the KVATIS, which has been duly certified by the Chartered Accountant / Cost Accountant Sri..... having enrollment number.....

Date

Name, status and signature of dealer

COMMISSIONER