

CIRCULAR No.48/2008

Sub:- e-filing VAT Returns & Classification of Commodities into Groups - reg

(1).Commercial Taxes Department is launching e-filing facility to all registered dealers, with respect to the returns to be filed from 1.1.2009 onwards. Hence forth, all TIN/PIN dealers registered under the KVAT Act, shall compulsorily file their returns as well as sale and purchase lists electronically in addition to the hard copy to be filed along with the returns. The dealer may enter different data in accordance with the instructions available in the KVATIS in this regard. After uploading the data the dealer shall take a printout of the return with enclosures and file the same before the assessing authorities with the instrument for payment of tax.

(2) Dealers having an internet connection can do e-filing of VAT returns through the official web site of the Commercial Taxes Department www.keralataxes.in. The dealers having no internet connection can file returns through the nearest Akshaya Centers free of cost. The dealer can enter the user ID and password to login Kerala Value Added Tax Information System (KVATIS). Dealers can contact their assessing authorities for obtaining the same.

(3) During the VAT consultative committee meeting, it was suggested that dealers are experiencing difficulty in selecting commodities for e-filing from the list of existing 7500 commodities. In order to tackle this problem, the 7500 commodities are grouped to 313 groups. So, now the e-filer need only select the commodity group. This will be deployed only from 22.12.2008 onwards. If any dealer wants to revise the previous return after deploying the commodity group, he should edit the commodity field while doing so. But the existing pattern of 7500 commodities will be continued for Check posts data entry.

(4) The details of commodities coming under each group can be downloaded from the Kerala Value Added Tax Information System (KVATIS). The groups of the commodities are given as annexure to this circular.

(5) A Hand Book on VAT return e-filing can be downloading from www.keralataxes.in from the caption 'e-filing tutorial'. A provision for test e-filing is also provided.

COMMISSIONER

Annexure to Circulr No 48/2008

List of Commodity Groups			
Group Id	Group Name	Schedule Id	
1	90001	ABRASIVES & GRINDING WHEELS	V
2	90002	ADHESIVES	V
3	90003	AGARBATHI	III
4	90004	AGRICULTURAL IMPLEMENTS COMING UNDER 3RD SCHEDULE	III
5	90005	AGRICULTURAL IMPLEMENTS MANUALLY OPERATED	I
6	90006	AIDS AND IMPLEMENTS USED BY HANIDCAPPED PERSONS	I
7	90007	AIR CONDITIONERS AND COOLERS	V
8	90008	ALCOHOL / RECTIFIED SPIRIT	V
9	90009	ALUMINIUM PRODUCTS COMING UNDER 3RD SCHEDULE	III
10	90010	ARECANUT/ BETELNUT	III
11	90011	ARMS AND AMMUNITIONS	V
12	90012	METALIC PRODUCTS COMING UNDER 3RD SCHEDULE	III
13	90013	ASBESTOS	V
14	90014	AUTOMOBILE SPARE PARTS AND ACCESSORIES	V
15	90015	BAKERY PRODUCTS - BRANDED	V
16	90016	BAKERY PRODUCTS - UNBRANDED	III
17	90017	FOOD PRESERVATIVES & COLOURING MATERIALS COMING UNDER 3RD SCHEDULE	III
18	90018	BAMBOO & ITS PRODUCTS	I
19	90019	RECHARGE COUPEN	I
20	90020	BATTERIES OF ALL TYPES AND PARTS /BATTERY WATER	V
21	90021	BEARINGS	III
22	90022	METALIC PRODUCTS NOT COMING UNDER 3RD SCHEDULE	V
23	90023	BEEDI	I
24	90024	BEER	VI-D
25	90025	BITUMEN	III
26	90026	BODIES BUILT ON MOTOR VEHICLES	V
27	90027	BOOKS	I
28	90028	BREAD	I
29	90029	BRICKS OF CLAY	III
30	90030	BROOMS AND BRUSHES FOR FLOOR / TOILET CLEANING	I
31	90031	BRUSHES- OTHERS	V
32	90032	BULLDOZERS, EARTHMOVERS , EXCAVATORS & PARTS	V
33	90033	BULLION	II
34	90034	CABLES OF ALL KINDS INCLDG WINDING WIRES	III
35	90035	PHOTOGRAPHIC & CINEMATOGRAPHIC EQUIPMENTS / ACCESSORIES	V
36	90036	CANDLES	I
37	90037	HOLLOW BRICKS	III
38	90038	CARDAMOM	III
39	90039	CASHEW INCLUDING KERNEL	III
40	90040	GRANITE BLOCK	V
41	90041	CATTLE & POULTRY FEED	I
42	90042	CEMENT / WHITE CEMENT	V
43	90043	CEMENT PRODUCTS	V
44	90044	TILES - CERAMIC / VITRIFIED	V
45	90045	CEREALS AND PULSES	III
46	90046	CFL -COMPACT FLUORESCENT LAMP	III

47	90047	CHEMICALS COMING UNDER 3 RD SCHEDULE [INDUSTRIAL INPUTS IN LIST A]	III
48	90048	CHEMICALS NOT COVERED BY III RD SCHEDULE	V
49	90049	CHICKEN AND POULTRY - LIVE, FROZEN OR PROCESSED	V
50	90050	BEEDI LEAVES	III
51	90051	CIGARETTES & OTHER TOBACCO PRODUCTS	V
52	90052	CLEANING POWDERS / LIQUIDS	V
53	90053	COAL & LIGNITE	III
54	90054	COCONUT -OIL/ CAKES/ COPRA/ TENDER COCONUT	I
55	90055	COCONUT PRODUCTS	III
56	90056	MATCHES - HANDMADE	I
57	90057	COFFEE BRANDED INCLDG COFFEE MIXES	V
58	90058	COFFEE UNBRANDED & COFEE BEANS	III
59	90059	COUNTRY DRUGS	III
60	90060	COMPUTER SYSTEMS & PERIPHERALS & PARTS	III
61	90061	CONCRETE POLES	V
62	90062	CONDOMS & CONTRACEPTIVES	I
63	90063	CONFECTIONERY BRANDED	V
64	90064	CONFECTIONERY UNBRANDED	III
65	90065	COOKED FOOD	V
66	90066	COPYRIGHT / PATENT	III
67	90067	COSMETICS INCLUDING TALCUM POWDER	V
68	90068	COTTON WASTE	III
69	90069	CRUSHED METALS	V
70	90070	METALS / ALLOYS & PRODUCTS NOT COMING UNDER 3RD SCHEDULE	V
71	90071	CURRY POWDER	III
72	90072	CYCLES OF ALL KINDS AND PARTS	III
73	90073	DATES / DRY FRUITS	III
74	90074	DETERGENTS, STIFFENERS & LAUNDRY BRIGHTENERS	V
75	90075	FOOD PRESERVATIVES & COLOURING MATERIALS NOT ELSEWHERE SPECIFIED	V
76	90076	DISCS - CD / DVD / CDR / TAPES	III
77	90077	GOODS COMING UNDER 1ST SCHEDULE NOT ELSEWHERE SPECIFIED	I
78	90078	REFRIGERATORS	V
79	90079	EDIBLE OILS OTHER THAN COCONUT OIL	III
80	90080	ELECTRICAL GOODS COMING UNDER 3RD SCHEDULE	III
81	90081	ELECTRICAL GOODS NOT COMING UNDER 3RD SCHEDULE	V
82	90082	ELECTRODES	III
83	90083	ELECTRONIC GOODS COMING UNDER 3RD SCHEDULE	III
84	90084	ELECTRONIC GOODS NOT COMING UNDER 3RD SCHEDULE	V
85	90085	ENVIRONMENT FRIENDLY RECYCLED GOODS	III
86	90086	ESSENCES, ESSENTIAL OILS & SPICE OILS	V
87	90087	EXPLOSIVES & DETONATORS	V
88	90088	FANCY GOODS/GIFT ARTICLES	V
89	90089	FATS - ANIMAL / FISH / VEGETABLE	III
90	90090	FERTILISERS / BIO FERTILIZERS	III
91	90091	FIRE EXTINGUISHER	V
92	90092	FIRE WOOD	III
93	90093	FIRE WORKS INCLUDING CRACKERS	V
94	90094	FISH NET & ACCESSORIES	I
95	90095	FLOORING MATERIALS OF ALL KINDS OTHER THAN TILES	V
96	90096	FLY ASH	III

97	90097	FOOD PRODUCTS - BRANDED	V
98	90098	FOOD PRODUCTS - UNBRANDED	III
99	90099	MUSIC SYSTEMS	V
100	90100	FOOTWEAR VALUED ABOVE RS.200	V
101	90101	FOOTWEAR VALUED UP TO Rs.200	III
102	90102	FRUITS / VEGITABLES - PROCESSED / PRESERVED	III
103	90103	FURNISHING ARTICLES & MATERIALS	V
104	90104	FURNITURE OF ALL KINDS	V
105	90105	GAS CYLINDER-EMPTY	V
106	90106	STOVES(LPG/OTHERS) - PARTS & ACCRSSORIES	V
107	90107	GASES NOT SPECIFICALLY MENTIONED	V
108	90108	GENERATORS	III
109	90109	GLASS AND GLASSWARE INCLDG MIRRORS	V
110	90110	GLOVES	V
111	90111	GOLD COIN	III
112	90112	GROCERY	III
113	90113	TYPEWRITER/RIBBON SPARES	III
114	90114	HANDICRAFTS	III
115	90115	TOOLS NOT ELSEWHERE SPECIFIED	V
116	90116	HARDWARES COMING UNDER 3RD SCHEDULE	III
117	90117	HARDWARES NOT COMING UNDER 3RD SCHEDULE	V
118	90118	HEALTH DRINKS	V
119	90119	HELMETS	V
120	90120	HIDES AND SKINS	III
121	90121	HONEY	III
122	90122	HYLAM SHEET, LAMINATED SHEETS	V
123	90123	ICE	III
124	90124	IMITATION JEWELLERY	III
125	90125	INDUSTRIAL INPUTS COMING UNDER 3RD SCEHEDULE	III
126	90126	INEDIBLE OIL	III
127	90127	INK - PRINTING / WRITING	III
128	90128	LABOUR CHARES	I
129	90129	INTANGIBLE GOODS	III
130	90130	IRON AND STEEL AND ITS PRODUCTS	III
131	90131	IT PRODUCTS EXCLUDING COMPUTER SYSTEMS & PERIPHERALS	III
132	90132	JAGGERY	III
133	90133	JEWELLERY OF ALL KINDS	III
134	90134	KEROSENE OTHER THAN PDS	V
135	90135	KEROSENE PDS	III
136	90136	KHADI PRODUCTS COMING UNDER 1ST SCHEDULE	I
137	90137	KITCHEN FITTINGS INCLDG MODULAR KITCHENS, CHIMNEYS, DRAWERS	V
138	90138	KUDUMBASHREE PRODUCTS	I
139	90139	MUSICAL INSTRUMENTS COMING UNDER 3RD SCHEDULE	III
140	90140	LABORATORY AND SCIENTIFIC EQUIPMENTS	V
141	90142	FREIGHT	I
142	90143	LIFTS, ESCALATORS AND ELEVATORS	V
143	90144	LIME / LIME SHELL / LIME POWDER	III
144	90145	LIQUOR	VI-F
145	90146	WASHING MACHINES & DISH WASHERS	V
146	90147	LOCKS & KEYS	III
147	90148	LPG - COMMERCIAL	V

148	90149	GASES COMING UNDER 3RD SCHEDULE	III
149	90150	LUBRICANTS OF ALL KINDS	V
150	90151	MACHINERY & PARTS COVERED UNDER 3RD SCHEDULE	III
151	90152	MARBLE / GRANITE- SLABS & TILES	V
152	90153	MATCHES	III
153	90154	MATTRESS - FIBRE FORM	III
154	90155	MATTRESS - OTHERS	V
155	90156	MEASURING DEVICES	V
156	90157	MEAT OTHER THAN POULTRY / FISH / EGG - PROCESSED / PRESERVED	III
157	90158	MEDICAL / SURGICAL / HOSPITAL EQUIPMENTS INCLUDING BANDAGES, GAUZES ETC	III
158	90159	MEDICINES	III
159	90160	METALS / ALLOYS COMING UNDER 3RD SCHEDULE	III
160	90161	MILK PRODUCTS INCLDG GHEE, BUTTER, CHEESE, PANEER, PEDA, ICE CREAM, ETC	V
161	90162	MILK, CURDS & BUTTERMILK	I
162	90163	MOLASSES	V
163	90164	MOSQUITO REPELLENTS	V
164	90165	TELEVISIONS	V
165	90166	MOTOR VEHICLES / VESSELS OF ALL KINDS	V
166	90167	MUSICAL INSTRUMENTS COVERED UNDER 1st SCHEDULE	I
167	90168	MUSICAL INSTRUMENTS NOT ELSEWHERE SPECIFIED	V
168	90169	NAPKINS INCLDG SANITARY NAPKINS & BABY DIAPERS	III
169	90170	NEWS PRINT	III
170	90171	NUTS & KERNELS	V
171	90172	NYLON ROPE	III
172	90173	OIL CAKE INCLUDING EXPELLOR VARIETY	III
173	90174	OIL SEEDS	III
174	90175	ORGANIC MANURE	I
175	90176	PACKING MATERIALS OF ALL TYPES	III
176	90177	PADDY	I
177	90178	PAINTS / POLISHES / ENAMELS / LACQUERS / VARNISHES	V
178	90179	PALM JAGGERY	I
179	90180	PAN MASALA / SCENTED ARECNUT / SUPARI	V
180	90181	PAPER AND PAPER PRODUCTS	III
181	90182	PAPPAD	I
182	90183	PARAFFIN WAX	III
183	90184	PASTE OF ONION / GINGER / GARLIC ETC	III
184	90185	PEPPER	III
185	90186	PETROLEUM JELLY	III
186	90187	PETROLEUM MS	VI-A
187	90188	PETROLEUM PRODUCTS SOLD TO KSEB / NTPC ETC	III
188	90189	PETROLEUM-ATF	VI-C
189	90190	PETROLEUM-DIESEL	VI-B
190	90191	PETROLEUM-FURNACE OIL	V
191	90192	PETROLEUM-LSHS - LOW SULPHUR HEAVY STOCK	V
192	90193	PETROLEUM-NAPHTA	III
193	90194	PETROLEUM-NOT ELSEWHERE SPECIFIED	V
194	90195	PHOTO COPYING MACHINE / OTHER DUPLICATING MACHINES & PARTS	V
195	90196	PILLOWS & POUFFES	V
196	90197	PIPES OF ALL KINDS	III
197	90198	PLASTIC ARTICLES COMING UNDER IIIIRD SCHEDULE	III

198	90199	PLASTIC FILM / PLATES / SHEETS / FOILS / STRIPS	III
199	90200	PLASTIC GRANULE / REPROCESSED	III
200	90201	PLYWOOD / HARD BOARD / PARTICLE BOARD / BLOCK BOARD	V
201	90202	POLYESTER ROPE / TWINE	III
202	90203	POWER TILLERS, TRACTORS AND ITS SPARES	III
203	90204	PRECIOUS STONES OTHER THAN THAT MOUNTED IN JEWELLERY	II
204	90205	PRESSURE COOKERS	III
205	90206	PRINTED MATERIALS INCLUDING SCREEN PRINTING, FLEX BOARDS	III
206	90207	BAGS(SCHOOL BAG)	III
207	90208	LPG-DOMESTIC	III
208	90209	PUMP SETS & PARTS	III
209	90210	RAILWAY EQUIPMENT / ACCESSORIES	III
210	90211	READY MIX CONCRETE	V
211	90212	READYMADE GARMENTS	III
212	90213	REXINE, COTTON COATED FABRICS	III
213	90214	RICE OTHER THAN PDS	II
214	90215	RICE PDS	I
215	90216	RICE PRODUCTS	II
216	90217	RIGHT TO USE	VII
217	90218	ROLLING SHUTTERS AND FABRICATED ARTICLES	III
218	90219	ROOFING MATERIALS COMING UNDER IIIIRD SCHEDULE	III
219	90220	RUBBER PRODUCTS NOT COMING UNDER IIIIRD SCHEDULE	V
220	90221	RUBBER PRODUCTS COMING UNDER IIIIRD SCHEDULE	III
221	90222	RUBBER HAWAI CHAPPALS	III
222	90223	RUBBER LATEX	III
223	90224	UTENSILS OF ALL TYPES	III
224	90225	SPICES NOT ELSEWHERE SPECIFIED	V
225	90226	GOODS COMING UNDER 2ND SCHEDULE NOT ELSEWHERE SPECIFIED	II
226	90227	RUBBER SHEETS OF ALL KINDS	III
227	90228	TREAD RUBBER	III
228	90229	RUBBER WOOD	III
229	90230	KEROSINE STOVE	III
230	90231	PLASTIC GOODS NOT COMING UNDER IIIIRD SCHEDULE	V
231	90232	RUBBERISED COIR PRODUCTS	I
232	90233	SALT	I
233	90234	SAND	III
234	90235	SANITARY WARES & FITTINGS	V
235	90236	MICROWAVE OVENS & COOKING RANGES	V
236	90237	SCRAP-PLASTIC & IRON	III
237	90238	SEEDS	I
238	90239	X-RAY FILMS / MECHINE/ SCANNER	V
239	90240	SEWING MACHINE / SEWING THREAD & ACCESSORIES	III
240	90241	SHAVING RAZOR / BLADES / CREAM / LOTION / BRUSHES	V
241	90242	SHOE POLISH	V
242	90243	SIM CARD, TELEPHONE CARDS	III
243	90244	SOAPS HANDMADE COMING UNDER III SCHEDULE	III
244	90245	SOAPS OTHER THAN HANDMADE & ABOVE 2 CRORES TURNOVER	V
245	90246	SODA	V
246	90247	SOFT DRINKS - NOT ELSEWHERE MENTIONED	V

247	90248	SOFT DRINKS -AERATED & BRANDED	Sec6
248	90249	SOFT WOOD	III
249	90250	SOFTWARE	III
250	90251	SOLAR ENERGY DEVICES & PARTS	III
251	90252	SPECTACLES & PARTS & LENSES	III
252	90253	SPICES COMING UNDER 3RD SCHEDULE	III
253	90254	SPLINTS & VENEERS INCLDG VENEER SHEET	III
254	90255	SPORTS GOODS COMING UNDER III SCHEDULE	III
255	90256	SQUASHES, SAUCES, JAMS, JELLIES, FRUIT JUICES, CONCENTRATES, & OTHER FRUIT PRODUCTS	V
256	90257	STATIONERY GOODS LIKE NOTE BOOKS, REGISTERS, PENCILS, PENS, SHARPENERS, CRAYONS, STUDENTS COLOURS, DISSECTION BOX / INSTRUMENT BOX, ERASER, SCHOOL BAG	III
257	90258	SUGAR	I
258	90259	SUGAR-IMPORTED	III
259	90260	BAGS / SUIT CASES / BRIEF CASES	V
260	90261	TOOLS COMING UNDER 3RD SCHEDULE	III
261	90262	SPORTS GOODS NOT COMING UNDER III SCHEDULE	V
262	90263	LEATHER GOODS	V
263	90264	TABLEWARE & KITCHEN WARE NOT COMING UNDER IIIRD SCHEDULE	V
264	90265	TABLEWARE COMING UNDER 3RD SCHEDULE INCLDG UTENSILS	III
265	90266	TARPAULIN AND SILPAULIN	III
266	90267	TEA	III
267	90268	TELECOMMUNICATION AND TRANSMISSION EQUIPMENTS COMING UNDER 3rd SCHEDULE	III
268	90269	TELEPHONE AND TELEPHONE EQUIPMENT INCLUDING CELL PHONE	III
269	90270	TENDER FORMS	III
270	90271	TEXTILES	I
271	90272	THERMOCOL & POLYURETHANE FOAMS	III
272	90273	TIMBER	V
273	90274	TITANIUM DIOXIDE	III
274	90275	TOOTH PASTE / POWDER / BRUSHES	V
275	90276	TORCH LIGHT / BULB	V
276	90277	TOYS NOT COMING UNDER III SCHEDULE	V
277	90278	TOYS COMING UNDER IIIRD SCHEDULE	III
278	90279	TRANSFORMERS	V
279	90280	TYRES / TUBES / FLAPS	V
280	90281	UMBRELLA	III
281	90282	USED MOTOR VEHICLES	VI-I
282	90283	VEGETABLES / FRUITS / PLANTS	I
283	90284	VESSELS-SHIPS, BOATS, BARGES, TUGS	III
284	90285	WATCHES, CLOCKS & PARTS	V
285	90286	WATER STORAGE TANK PVC	III
286	90287	WATER STORAGE TANK-NOT ELSEWHERE SPECIFIED	V
287	90288	WATER TREATMENT CHEMICALS	III
288	90289	PACKED DRINKING WATER	V
289	90290	WEIGHING MACHINES & WEIGHING BRIDGES	V
290	90291	WHEAT	II
291	90292	WHEAT PRODUCTS	III
292	90293	WHITE GOODS NOT SPECIFICALLY MENTIONED ELSEWHERE , ACCESSORIES & PARTS THEREOF	V
293	90294	WIND MILLS	III

294	90295	WORKS CONTRACT	V
295	90296	YARN OF ALL KINDS	III
296	90297	PESTICIDES	III
297	90298	GOODS COMING UNDER III SCHEDULE NOT ELSEWHERE SPECIFIED	III
298	90299	OPIUM AND GANJA	VI-E
299	90300	AIRCRAFTS AND PARTS	V
300	90301	GOODS NOT ELSEWHERE SPECIFIED	V
301	90302	TELECOMMUNICATION AND TRANSMISSION EQUIPMENTS NOT COMING UNDER 3rd SCHEDULE	V
302	90303	CLAY	III
303	90304	SERVICE CHARGE	I
304	90305	COIR & COIR PRODUCTS	I
305	90306	EARTHEN TILES	III
306	90307	PHOTOGRAPHIC PAPERS / FILMS / CHEMICALS ETC.	III
307	90308	MACHINERY & PARTS NOT COVERED UNDER 3RD SCHEDULE	V
308	90309	FLOURS OF ALL KINDS	III
309	90310	ANNUAL MAINTENANCE CONTRACT (AMC)	VII
310	90311	PETROL	VI-G
311	90312	LIQUOR(TOT)	VI-H
312	90313	NON MEDICINE GOODS(FOR MEDICAL STORE ONLY)	VI-I
313	90314	COOKED FOOD FOR SUPPLY IN AIRLINES/SHIPPING	V