

CIRCULAR No. 47/08

Sub:- KVAT Forms – Certain amendments - Reg:

By virtue of the amendments brought forth in the Finance Act-2008, and the fact that the department is moving towards a full-fledged E-filing system, certain amendments in the existing forms appended to the KVAT Rules,2003, are felt necessary.

Hence in the interest of tax administration, the following changes are made,

- (a) the existing form 10 (D) shall be replaced as in Annexure A
- (b) The dealers opting to pay tax under the compounding system for gold [u/s 8 (f)],and dealers in cooked food opting to pay tax under section 8(c)(ii),shall, henceforth file returns in the new format Form 10DA as in Annexure B.
- (c) In the existing form 10B, after Part B, the following table shall be inserted as Part BA, namely;

Part BA								
LOCAL PURCHASE TAXABLE UNDER SECTION 6(2)								
Commodity	Schedule entry / Sub entry	Rate of Tax	Turnover			Purchase value of goods disposed during the return period	Balance taxable Turnover	Tax Due U/s 6(2)
			Total	Exempted	Balance			
1	2	3	4	5	6	7	8	9
Total A(2)								

- (D) For the existing form No.20H the new format as per Annexure – C shall be substituted.

The orders will take with immediate effect

COMMISSIONER

THE KERALA VALUE ADDED TAX RULES, 2005

**FORM No.10 D
RETURN
[for Compounded Dealers]
{See Rule 24}**

To

The Commercial Tax Authority

VAT OFFICE ADDRESS

HELP LINE contact persons / Ph. Nos.

I. DEALER DETAILS

Name of the Dealer

Date													
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Address of the dealer (Principal Place of Business)

TIN																			
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Details of Branch

CST RC No.																			
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Ph.....
Fax.....
E-mail..... Web site.....

Return furnished for Principal Place of Business OR Branch/es at..... (strike out whatever is not applicable) [Specify Number of Branches]	
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Nature of Return	: Original / Fresh / Revised
Period of return	: For the month.....
Year	:
Sequence	: Quarterly

A. Metal Crushing Unit

Details of Crusher			Actual sales turnover for the month / quarter in Rs.	Compounded tax fixed for the year in Rs.	Compounded tax due for the month in Rs.
Type	Size	Number			
Secondary					
1					
2					
3					
Primary					
1					
2					
Cone					
Total					

B. Cooked food u/s.8(c)(i)

	Actual Sales Turnover of the quarter	Rate of tax	Compounded tax due	Compounded tax collected
1	2	3	4	5
(a) Service at place of business				
(i) Cooked food				
(ii) Beverages				
(b) Catering / Supply at other places				
(i) Cooked food				
(ii) Beverages				
TOTAL				

B(a) Purchases locally from registered dealers with value excluding tax

Rate	Commodities	Value
	Total	

B(b) [Cooked Food] purchases from persons other than registered dealers

Rate	Commodity	Value	Purchase tax due u/s.6(2)
	Total		

C. Video Cassette / C.D. lending dealers u/s.8(d)

Category	No. of shops including principal business place	Rate of tax per year in Rs.	Compounded tax due for the year in Rs.
1. Within Municipal Corporation / Municipality			
2. Other places not covered (1 above)			
	Total		

D. Bills issued (for A and / or B above)

Particulars	Serial No.	
	From	To
Sale bills / invoices / cash memos		

Abstract

Total Tax Due	
Interest (if any)	
Settlement fees if any	
Total amount due	
Total amount paid	
Balance Due / Excess Paid	

Tax Payment Details

Sl. No.	No. and Date of Cheque / Demand Draft / Challan	Amount in Rs.	Name and Place of Drawee Bank / Treasury

	Total		
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Self Assessment Declaration

I / We declare that I / We have verified the above particulars with reference to the records and books of my / our business and that the same are truly, correctly and completely stated.

Place: _____ / Seal / _____ Signature
 Date : _____ Name:
 Status:

For Office Use

1. Date of filing of return:
2. Date of scrutiny:
3. Whether return accepted / found defective:
4. If the return is defective, nature of defects

(a)	(b)
(c)	(d)
5. Date of issue of notice:
6. Date of compliance:
7. State whether revised return filed and if so details:
8. Details of payments (of additional demand)

Date: _____ Signature of the Assessing
 Authority

INSTRUCTIONS

FOR DEALERS IN METAL CRUSHER UNITS

1. Certificate from the Department of Mining and Geology, Kerala certifying details and capacity of each unit shall be attached to the first quarterly return filed every year.
2. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted in the return filed.

FOR DEALERS IN COOKED FOOD

1. Statement showing particulars of goods purchased locally from registered dealers for use in manufacture of own cooked food and beverages with name, address and TIN of the supplier, commodity, quantity, value etc. shall be enclosed along with return filed.
2. Statement of local purchases from persons other than registered dealers showing address, commodity, quantity, value etc. shall be enclosed along with return filed.
3. Statement showing detailed particulars of outdoor catering or supplies made outside place of business with name, address and RC no. of the awarder together with payment details shall be enclosed along with return.
4. Statement showing particulars of goods purchased locally and interstate for use in manufacture of cooked food shall be enclosed along with annual return.
5. Statement showing particulars of machinery, equipments, appliances and utensils purchased interstate using 'C' Form shall be filed along with the annual return.
6. Statement of local purchase of Indian Made Foreign Liquor effected shall be enclosed.
7. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted in the return filed.

ACKNOWLEDGMENT

Received Return in Form No.10D filed by M/s.....
 for the period.....

Date: _____ / Seal / _____ Signature of receiving
 Officer

THE KERALA VALUE ADDED TAX RULES, 2005

**FORM No.10 DA
RETURN
[for Compounded Dealers]
{See Rule 22(1)}**

To

The Commercial Tax Authority

VAT OFFICE ADDRESS

HELP LINE contact persons / Ph. Nos.

I. DEALER DETAILS

Name of the Dealer

Date											
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Address of the dealer (Principal Place of Business)

TIN														
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Details of Branch

CST RC No.														
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Ph.....
Fax.....
E-mail..... Web site.....

Return furnished for Principal Place of Business OR Branch/es at..... (strike out whatever is not applicable) [Specify Number of Branches]	
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Nature of Return	: Original / Fresh / Revised
Period of return	: For the month.....
Year	:

(A) Cooked Food u/s. 8(c)(ii)

Category	Actual Sales Turnover for the month in Rs.	Compounded tax fixed for the year in Rs.	Compounded Tax Due for the month in Rs.
Cooked food and Beverages and other items in Sec.8(c)(ii)			

(B) Gold Compounding u/s.8(f)

Category	Actual Sales Turnover for the month in Rs.	Compounded tax fixed for the year in Rs.	Compounded Tax Due for the month in Rs.	Compounded Tax collected
Gold compounding				
Total				

(C) Bills issued (for A and / or B above)

Particulars	Serial No.	
	From	To

Sale bills / invoices / cash memos		
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Abstract

Total Tax Due	
Interest (if any)	
Settlement fees if any	
Total amount due	
Total amount paid	
Balance Due / Excess Paid	

Tax Payment Details

Sl. No.	No. and Date of Cheque / Demand Draft / Challan	Amount in Rs.	Name and Place of Drawee Bank / Treasury
	Total		

Self Assessment Declaration

I / We declare that I / We have verified the above particulars with reference to the records and books of my / our business and that the same are truly, correctly and completely stated.

Place: _____ / Seal / _____ Signature
Date : _____ Name:
Status:

For Office Use

9. Date of filing of return:
10. Date of scrutiny:
11. Whether return accepted / found defective:
12. If the return is defective, nature of defects
 - (a) _____ (b) _____
 - (c) _____ (d) _____
13. Date of issue of notice:
14. Date of compliance:
15. State whether revised return filed and if so details:
16. Details of payments (of additional demand)

Date: _____ Signature of the Assessing Authority

INSTRUCTIONS

FOR DEALERS IN COOKED FOOD

1. Statement showing particulars of goods purchased locally from registered dealers for use in manufacture of own cooked food and beverages with name, address and TIN of the supplier, commodity, quantity, value etc. shall be enclosed along with return filed.
2. Statement of local purchases from persons other than registered dealers showing address, commodity, quantity, value etc. shall be enclosed along with return filed.
3. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted in the return filed.

FOR DEALERS IN GOLD

1. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted in the return filed.

ACKNOWLEDGMENT

Received Return in Form No.10DA filed by M/s.....
for the period.....

Date: / Seal / Signature of receiving Officer

/ ANNEXURE – C /

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 20 H

CERTIFICATE

[TO BE ISSUED BY SUB-CONTRACTOR
TO THE PRINCIPAL CONTRACTOR
(AWARDER)]
{ See Rule 11(4)}

This is to certify that I/We(Name and address of the sub-contractor with registration number) am/are a registered dealer liable to tax under sub-section (1) / sub-section (1A) of section 6. I will be paying tax in respect of the contract, particulars of which are furnished below under sub-section (1) / sub-section (1A) of section 6 or under section 8 of the Act.

1.Name and Address of Awarder
(Principal Contractor)

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2. Work order No. & date

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3. Nature of the sub-Contract(s)

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4. Description of the principal contract
in relation to which the sub-contract
is awarded

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5. Gross amount of contract

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NAME, SIGNATURE & SEAL OF
THE ASSESSING AUTHORITY

SIGNATURE, NAME & STATUS OF
THE AUTHORISED SIGNATORY