

CIRCULAR No. 19/2012

Sub: Commercial Taxes Department – Implementation of Digital Signature –
Instructions issued – reg.

With the increased risk related to Cyber Security, it is necessary to practice proper measures to ensure security in the Cyber space. Use of Digital Signature Certificates is one such way. A Digital Signature is an electronic signature that can be used to authenticate the identity of the signer of an electronic document and to ensure that the original content of the document that has been transmitted is unchanged. Kerala Value Added Tax Rules 2(d) defines digital signature and Rule 2(c) defines digital signature certificate as below:

“Digital signature” means authentication of any electronic record by a subscriber by means of an electronic method or procedure in accordance with the provisions of section 3 of the Information Technology Act, 2000.

“Digital signature certificate” means a digital signature certificate issued under sub-section (4) of section 35 of the Information Technology Act, 2000.”

Since Commercial Taxes Department has switched over to electronic platform, authentication of electronic data has due significance. It is also a legal requirement. Therefore the Department has decided to implement Class 2 Digital Signature Certificates to authenticate the electronic transactions carried out through KVATIS. Controller of Certifying Authority is authorised by Government of India to issue Digital Signature Certificates. The Controller of Certifying Authority has empanelled the following Certified Authorities for issuing Digital Signature Certificates.

- Sify Communications Ltd
- IDRBT
- National Informatics Centre
- Tata Consultancy Services Ltd.
- MTNL TrustLine
- (n)Code Solutions
- eMudhra Consumer Services Ltd.

The traders can procure Digital Signature Certificates from any of the authorized Certifying Authority mentioned above. However, the Commercial Taxes Department has selected M/s eMudhra Consumer Services Ltd. as the

implementation partner for the Digital Signature project through a tender process. Those who would like to procure Digital Signature Certificate from M/s eMudhra Consumer Services can submit the application through KVATIS online. A link 'Apply DSC' has been provided in dealer login homepage of KVATIS. The cost fixed by the Department for procuring Digital Signature Certificate is as follows:

1. Class 2 Digital Signature Certificate without USB Token valid for two years is Rs.235/-
2. Class 2 Digital Signature Certificate with USB Token valid for two years is Rs.710/-

Dealers can procure Digital Signature with USB token or without USB token at their convenience.

The Commercial Taxes Department has decided to implement Digital Signature Certificate mandatory from 01st August 2012 onwards for the following online services.

- 1) Download of Statutory forms under Central Sales Tax Act 1956 namely, C-Form, E-Form, F-Form & H-Form.
- 2) Download of Form No. 8FA
- 3) Download of Form No. 15 - Delivery Note

From 1st August 2012 onwards, digitally signed forms alone can be downloaded from KVATIS. In the initial phase of the project, submission of digitally signed e-Return is optional to traders. Those who submit digitally signed e>Returns are exempted from filing of printed hardcopy of e-Return at the assessment circle.

While digitally signing the electronic form, the automatic verification of Digital Signature is linked with the PAN of authorized signatory. Therefore all dealers shall furnish the details of authorized signatory with PAN in the respective electronic form provided in KVATIS.

Sd/-

COMMISSIONER