

CIRCULAR No. 21/2012

Sub: KVAT Act 2003 – Online Application & download of Form No.15 Delivery Note –
Instructions issued – reg.

Ref:- Circular No. 19/2012 dt. 29.06.2012

Delivery Note in Form No.15 is a statutory document required for the transportation of notified goods. This document is also required for transportation of consignment which is not in pursuance of a sale. Consequent to the switch over to e-Platform of tax administration, it has been decided to implement online downloading of filled in delivery notes for transportation of goods from 01st August 2012 onwards, vide Circular no.19/2012 dt. 29.06.2012.

The dealers shall download the delivery note from KVATIS from their login homepage. After entering the transaction details, the delivery note is to be digitally signed by the authorised signatory. The copy of the digitally signed delivery note shall be downloaded and printed from the system and should be accompanied with the consignment.

The digitally signing date and time will be recorded as the date and time of downloading the delivery note. Therefore the dealer shall download the delivery note before the commencement of journey. The requirement of affixing of office seal in the downloaded forms from Assessing Office is not required. Since the electronically downloaded delivery note is recorded in KVATIS, the requirement of surrendering of used copy of the delivery note along with returns at offices is dispensed with.

Presently, delivery notes are used for the procurement of hill produces from the agriculturists. The dealers who procure latex, rubber sheet, hill produce etc from agriculturist are excluded from the use of online delivery note. In such cases dealers shall issue 8E purchase invoice for collection from agriculturists. The assessee shall maintain a stock register of 8E invoice and affix office seal from the Assessment Circle in all invoices. After completing collection of materials / goods from different locations and when the load is ready for sale / stock transfer, the dealer shall apply online and download delivery note.

The manual Form 15 delivery notes already bought from the department can be used till 30-09-2012. All unused forms shall be surrendered to the assessment circle on or before 15th October 2012. From 01st October 2012 onwards, the digitally signed delivery note alone shall be used.

Sd/-

COMMISSIONER