

CIRCULAR No. 22/2011

Sub :- KVAT Act – e-Consignment declaration – Certain instructions – reg.

Ref :- 1) Circular 16/2011 dated 26-08-2011
2) Circular 20/2011 dated 28-09-2011

Commercial Taxes Department has facilitated e-Consignment declaration for all consignments crossing the Commercial Taxes Check posts. The facility is already available for the transporters to declare the consignments online and generate e-token from KVATIS. The print out of the e-token has to be accompanied with other transporting documents. From 01st December 2011 onwards it will be made mandatory to declare all such consignments electronically through KVATIS in partial modification to the reference 2nd above. Vide references read above procedures have been prescribed in this regard. Certain further instructions are issued as under:

1. In case of mistakes found or any subsequent changes are necessitated after generating the e-declaration token, the transporter/dealer shall intimate the same to the Check post officials for necessary corrections and they can incorporate the modifications in KVATIS. The Check post Officials has the facility to edit the following details like Vehicle Number, Driver License Number, Vehicle type, Driver Name and address, vehicle owner name and address and vehicle permit number, before approval of e-declaration token. In addition to this, if the consignment reaches a check post other than the check post mentioned in the token submitted by the dealer, the duty Inspector shall change the name of check post in KVATIS. For modifying the token details, including change of check post, he shall select the 'Modify Token' option from KVATIS and enter the token number. After incorporating the changes in KVATIS, the modified details shall be manually recorded and signed by the duty Inspector in the copy of the e-Token submitted by the dealer / transporter and the same shall be returned to him.
2. If the dealer has produced e-token generated through KVATIS, it shall be accepted and no manual 8F declaration is to be insisted at check posts. The duty Inspector in the on-line check post shall approve all the e-tokens in KVATIS during the duty period itself. For off-line check posts the token shall be approved within 7 days of the transaction, from nearest

Commercial Tax Office. For this purpose, Inspectors of the off-line check posts shall obtain necessary role permissions from ITMC to access KVATIS.

3. As per reference 1st cited, transportation of goods attracting Advance Tax payments were restricted only through online check posts. But considering the feedback received from the traders, it is found that such restriction of movement of goods only through online check posts, adversely affects the trade. They had requested to permit continuance of the procedure of online payment of Advance Tax and subsequent utilization from the assessment circle, in case of offline check posts. Considering the same, it is decided that instructions issued in para 3 of circular 4/2011 shall be followed, in case of offline check posts. The payment credit with respect to advance tax utilization will be allowed in the respective returns, only on subsequent approval of the token by the check post officials.

COMMISSIONER