

No. C1-1880/2016/CT

Office of the Commissioner,  
Commercial Taxes, Kerala,  
9<sup>th</sup> Floor, Tax Towers,  
Killipalam, Karamana P.O,  
Thiruvananthapuram.  
PIN – 695 002.  
Dated: 25/7/2016.

**CIRCULAR No. 9/2016.**

Sub: KVAT Act, 2003 – Check list for processing refund applications – Instructions –  
Reg.

The Commissionerate has noticed that there are some gaps in the present system of refund process. Some of the assessing authorities are not checking or cross verifying certain essential points before allowing refund.

A preliminary scrutiny is highly necessary before granting refund. However such scrutiny or verification of records should not cause any delay in allowing refund.

The refund application shall be processed within the time limit specified in the Right to Services Act, 2012.

To confirm that the preliminary scrutiny has been completed in refund files, the assessing authority shall prepare a check list in the following Proforma:

**Check list for Refund processing**

No	Particulars	Check Tick	No	Particulars	Check Tick
1	KVATIS-Build from others Sales		16	Interstate Sales – C forms	
2	KVATIS-Build from others Purchases		17	Stock transfer out – F forms & Proof	
3	KVATIS-CTCP,8FA,Parcels for purchase		18	Stock transfer out – KVATIS CTCP data	
4	KVATIS-CTCP, Parcels for IS Sales		19	Advance tax – CTCP KVATIS	
5	Sale at concessional rates – Forms		20	Closing stock – Analysis (OS+P-CoGS)	
6	Crime files		21	Closing stock Valuation – Random	
7	OR Files		22	Closing stock –Increase/Decrease	
8	LAR in previous 3 years		23	ITC – KVATIS BFO sales	
9	Internal audit in previous 3 years		24	Exemptions – Proof	
10	Data Mining Report		25	Export – Proof	
11	Growth/Fall in tax payment		26	Deemed Export – Form H & Proof	
12	Growth/Fall in taxable turnover		27	Growth/Fall in total turnover	
13	Special rebate		28	ITC Capital goods	
14	Other credits – Summary of Return		29	Dues/Arrear if any	
15	Tax credit - Credit notes		30	Others	

The assessing authority of ordinary circle offices shall submit refund file with above check list duly signed by him for approval to the Inspecting Assistant Commissioner concerned, if the amount of refund is less than five lakhs rupees. The District Deputy Commissioner shall approve the refund order in case the refund is five lakhs rupees or more. Refund files of Special Circle shall also be approved by the District Deputy Commissioner irrespective of the amount of refund. Copies of all refund orders in excess of one lakh shall be marked and submitted to Deputy Commissioner (Internal Audit), Commissionerate of Commercial Taxes, Thiruvananthapuram along with all the details mentioned in the check list.

The instructions are to be complied with strictly.

Sd/-

**COMMISSIONER**

To

All concerned