C4 - 41138/08/CT

<div align="right">Office of the Commissioner
Commercial Taxes
Thiruvananthapuram dated 15-10-2008</div>

CIRCULAR NO. 43 / 2008

Sub.- KVATIS e-Filing - Advance Tax Remittance - Instructions issued-Reg-

Ref:- No. ITMC/2/2008 dt.3.10.2008 of the Asst. Commissioner i/c of ITMC

1) Advance tax remittance in KVATIS, is provided as a mandatory data entry field exclusively for department officials so as to ensure accuracy in entering data. e-filing of monthly returns can be completed only if the advance tax remittance details are entered in the KVATIS system either by check post officials / intelligent wings or assessing authority who had collected the advance tax.

2) Now, complaints are being received from assessing authorities that they could not make entries in KVATIS without seeing the triplicate copy of chalan received from Treasury. It is also noted that the check post officials are not making simultaneous entries on advance tax remittance in KVATIS. As a result, the e-filers are in trouble with filing of on-line returns.

3) In the circumstances the following directions are issued that has to be adhered to.

   i) Assessing authority who collects advance tax directly from dealers should make simultaneous entries in the KVATIS.

   ii) The details of Advance tax remittance at on-line checkpost shall be entered in KVATIS by the checkpost officials themselves on the day of remittance of cash in treasury.

   iii) The details of Advance tax collected in off-line check post shall be recorded in a unified format prescribed below and to be furnished to the jurisdictional Deputy Commissioner on the last working day of every week.

Account (VAT / CST)	TIN	Application Date	Importer	Commodity	Quantity, Weight etc	Inv. No	Inv. Date	Inv. Value	Frieght & other charges	Cess/Other tax if any	amount other than the invoice amount / Lump	Payment Mode	Bank / Treasury No	Payment Date	Remarks

iv) Advance Tax remittance details made through one man treasuries shall be immediately communicated to the Deputy Commissioner having jurisdiction over this area by the concerned checkpost authority.

v) The Deputy Commissioners shall distribute the advance tax details collected to the respective assessment circle immediately for entry into the KVATIS by the principal officer of the assessment circle. The Deputy Commissioners shall collect weekly reports from assessing officers regarding the entry of Advance tax details forwarded to them and also verify in KVATIS via MIS reports that the details forwarded for entry are actually entered.

vi) Advance tax collected by the Intelligence wing also entered in KVATIS without delay. The DC(I)s shall verify that the advance tax details entered in KVATIS via MIS reports.

vii) Advance tax remittance from April 2008 to September 2008, is also be entered in KVATIS. All Deputy Commissioners having jurisdiction over the checkpost should collect advance tax remittance particulars from the checkposts and distribute to the respective assessment circle for data entry in KVATIS. Advance tax remittance made at assessing offices from 01-04-2008 shall be entered at the Assessing office itself. Advance tax collected details from 01-04-2008 by the intelligence wing shall be entered by the concerned intelligence officer. This backlog data entry shall be completed by not later than 31-10-2008.

viii) From **01-11-2008** onwards, consignments that have advance tax liability shall be allowed only through check posts having online connectivity with KVATIS Viz Amaravila, Aryankavu, Kumily, Karukutty, Govindapuram, Gopalapuram, Meenakshipuram, Walayar, Velanthavalam, Feroke, Muthanga, Manjeswaram & Koottupuzha.

COMMISSIONER

KVATIS - Procedures on Advance Tax Remittance.

As Advance Tax details need to be reflected in the dealer's account while entering return particulars (both in e-Filing and in assessment office), the backlog details starting from April 2008 has to be entered in KVATIS with high priority.

As a first step, enter the remittance details through the clerk's id.

1. Remittance at Assessing Office, login to KVATIS → Select Returns Module → Advance Tax → Remittance.
2. Remittance at CTCPs, login to KVATIS → Select Check post Module → Advance Tax → Remittance.
3. Remittance at IBs, login to KVATIS → Select Enforcement Module → Advance Tax → Remittance.
4. Select the Application Type ie. Whether remittance against VAT or CST.
5. Select TIN from the list, name would be displayed automatically.
6. Select / Enter Date of Application as written in the application submitted.
7. Enter details of Importer.
8. Select Commodity from the list, for which the Advance Tax is being paid.
9. Enter details of goods (quantity, weight, other details etc).
10. Enter Invoice No and Date.
11. Enter Invoice value, freight & other charges if any. If Invoice amount does not exist, enter zero.
12. Total Value and Tax Due would be calculated by the system and displayed in the corresponding columns.
13. Enter Cess /other tax if any.
14. Total Amount (sum of tax due and Cess) would be calculated and displayed.
15. If the dealer remits any excess amount other than the invoice amount or any lump sum amount without having invoice value, freight, others etc, then enter the value in the **Tax paid in advance** column.
16. Any other details can be entered in the Remarks column.
17. Enter the payment details (mode of payment, bank / treasury, no & date, amount).
18. The details can be modified through the "Modify "option if required.

The remittance details entered by the clerk have to be approved by the respective officer / inspector.

19. Approval at Assessing Office, login to KVATIS → Select Returns Module → Advance Tax → Approval.

20. Approval at CTCPs, login to KVATIS → Select Check post Module → Advance Tax → Approval.

21. Approval at IBs, login to KVATIS → Select Enforcement Module → Advance Tax → Approval.

22. Select the TIN from the list, all the remittance details would be listed. Select the application from the list and click "**View Details**" to see the remittance details.

Click "**Advance Tax Approval**" to approve the application.