

CIRCULAR No.15/08

Sub:- KVAT Act, 2003- Registration of Parcel /Courier, Clearing and Transporting agencies further instructions-issued-reg
Read: Circular No. 33/06/CT dated 11.10.06 and Circular No. 32/2007 dated 30-7-2007 and Circular No. 51/2007 dated 26-12-07.

As per the Circulars read above instructions were issued with regard to the registration of Parcel /Courier, Clearing and Transporting Agencies (hereinafter called for Agencies in this Circular). They were also promised a facility for e-filing of the details of the consignments transported by them so that they can minimize the delay in clearance at the check posts. The issue has been further reviewed and the following further instructions are issued:

1. The module for registration of these Agencies has been developed and is released for use from 14th April, 2008.
2. Agencies desirous of using this module should register with the Commercial Taxes Department, Kerala by submitting application in Form 1G at any VAT Circle Offices / or CTCPs at Amaravila, Aryankavu, Walayar, Bengra Manjeswar.
3. On entering their registration data in KVATIS, the system will internally assign their data to a common office (office code 321600) and generate a new TIN starting with '3216'. The 5th and 6th digit represent the District codes. Thus the TIN generated from any office in Thiruvananthapuram District will be "321601xxxxx".
This category of dealers will not be counted in the live dealers list generated for an office/ district/ the State since these categories do not have any tax liabilities. However separate R register shall be maintained by the registering authorities.
4. Agencies who do not have any office in Kerala are also permitted to take registration and to avail the facility of e-filing in the KVATIS for faster clearances at the Check Posts.
5. Those Agencies registered with the Department as above can opt for e-filing of their transport documents. On getting such a request and after generating the TIN in KVATIS, the registering authority shall send a mail request to ITMC.
6. ITMC shall create user-ids and passwords and convey them through the registering authority to the Agency.
7. Once the statements are uploaded in the KVATIS by the Agency, the details of the consignments will reach the purchase folder of the concerned TIN holders in the State, the details of which can be utilized for scrutiny and assessment purposes.

8. Agencies opting for e-filing will be permitted to ply only through the border check posts having on-line facility.
9. Agencies registered for e-filing shall carry the print out of the e-filed declaration carrying Application id along with the consignments which shall be treated as a pass for entitlement of preferential treatment in check posts to the extent of clearance of the vehicle.
10. These Agencies will be provided with
fast-track lanes for approach wherever possible,
special counters, and
given preference for clearance at the check posts.
11. For the time being these facility will be available in Walayar and Amaravilla check posts, and expanded to Aryankavu, Gopalapuram, Kumily, Manjeshwar, Kootupuzha and Govindapuram check posts in the next thirty days. At Walayar they will be permitted to approach the Counter at the IN Check Post through the lane meant for Green Channel, and then enter the counter.
12. The IAC/ CTO in charge of these check posts will earmark a counter for handling e-filing Agencies, and do everything possible to facilitate their clearance in thirty minutes of reporting at the check post.
13. The data filed by the Agencies shall be available for scrutiny at the Check Post even before their arrival. Hence the Counter staff shall view the data in advance of the arrival, and mark out items for verification or collection of Advance Tax/Security Deposit, so that time is not wasted after arrival of the Agency's vehicle.
14. These agencies will not be liable for penal action under the Act as regards the genuineness of the information submitted based on the invoices/bills/etc furnished by the consignor unless there is a clear evidence of collusion and as long as all data in the e-filing format is completely and truly filled. Agencies shall not pass consignments that are suspect or that do not fulfill all data disclosure requirements through the e-filing channel; doing so shall lead to their e-filing and preferential clearance status being revoked.
15. As per existing rules these Agencies shall have to file returns in Form 11A. The registration and return liability are provided to capture the data in respect of the goods transported by them. So in the case of Agencies filing the statements electronically, monthly return need not be insisted if they are filing details electronically in respect of all their consignments. Suitable amendments will be brought in the KVAT Rules. In the case of others, monthly return in form 11A shall be insisted upon.

The Circulars read above will stand modified to the above effect.

COMMISSIONER

To

All Concerned