

CIRCULAR No.08/2010

Sub:- e-Filing of annual return of the year 2009-10 - Renewal of Registration for 2010-11 through the Kerala Value Added Tax Information System [KVATIS] – Certain instructions issued – reg.

(1) To over come certain practical and technical difficulties in the matter of the newly introduced e-Renewal and auto generation of Annual Returns in KVATIS, the following instructions are issued.

(2) Dealers are given facility for renewal of Registration through online from 01.04.2010 onwards. Once renewal payment is made no further modification is available to the dealer. Now several issues noticed wherein the dealers renewed VAT registration only and renewal fee for CST registration was not paid, since there is no facility now available in KVATIS to remit this balance renewal fee through e-Payment. In such cases, the assessing authorities have to enter the effective date of CST registration in the CST module screen and instruct the dealer to remit balance payment through chalans. Then the payment details has to be uploaded in KVATIS by the assessing authority.

(3) In registration renewal module, there is an option available to enter branch details. But if a dealer has completed renewal process without entering branch details, he will not be remit branch certificate fee. In such cases the branch details can be uploaded in the system through amendment from the office of the assessing authority, and the fee can be remitted by chalans.

(4) In case of 10C, 10D & 10DA returns, since there is no facility for generating annual returns at present, manual returns shall be accepted from these class of dealers for this year.

(5) Government contractors have the liability to file only Annual returns. Now, the system is designed in such a way to generate Annual return by consolidating the monthly returns. Since no monthly returns are available in this case, annual return will not be generated. Hence, the assessing authorities shall insist the Government Contractors to file NIL returns for the first three quarters, and the annual turnover has to be entered in the fourth quarter. Thus it will facilitate the generation of annual return in these case, the system will generate Annual return.

COMMISSIONER