

CIRCULAR No. 1 / 2010

Sub:- Procedure for online issuance of the statutory forms
(C/F/H/EI/EII) under the Central Sales Tax Act, 1956 – reg.

1. The Commercial Taxes Department in Kerala has pioneered in offering e-services to the dealers in the form of electronic filing of Returns under the KVAT Act, 2003 and CST Act, 1956 and has also introduced e-payment of taxes. The Department is now going to provide the dealers the facility for the issue of CST related Declaration forms, online.

2. Under the new scheme, the system of issuing blank statutory forms in advance and in person will be dis-continued. The dealer would not be required to visit the Circle offices for obtaining the supply of the Forms but it would be provided electronically (online) through the official website of the Kerala Commercial Taxes Department www.keralataxes.gov.in.

3. The procedure is described as below.

- *The following forms can be downloaded.*
 - *Form C – Interstate Purchase*
 - *Form E – Transfer of documents*
 - *Form F – Declaration for stock transfer*
 - *Form H – Proof for export*
- *Dealers should have e-Filed their respective monthly return (along with invoices) prior to downloading forms.*
- *Dealer has to log in to www.keralataxes.gov.in and select 'e-Filing' link.*
- *After entering the username (i.e. TIN) and password, the user reaches dealer's homepage.*
- *A new option to download the forms is provided along with other options likes "File Return, Upload Invoices etc."*
- *Select the respective return month with respect to the invoices on which Statutory Forms are issued from the list available.*

- *Enter the minimum data like Interstate Supplier TIN to whom the form is issued along with their name and address, Purchase Order details, Destination State etc.*
- *Subsequently all invoices furnished by the selected Interstate Supplier TIN would be displayed.*
- *Select the invoices for which the form is being issued to the Interstate Supplier TIN. At present dealers have an option to enter TIN as '8888888888' for interstate transactions while uploading the purchase/sale list during e-filing of returns. In case statutory forms are required, the actual registration number of the interstate dealer should be entered.*
- *Once forms are downloaded for selected invoices, further modification or revision of the utilized invoice will not be permitted.*
- *Finally, the dealer has to confirm the process to generate the print. The dealer shall take printouts of the declarations in A4 size papers in triplicate, affix his signature with seal in the declarations and its annexures, and sent it directly to the dealer in the other state. Once the declaration forms are downloaded through this procedure there is no necessity to affix the office seal of the assessing authority on the printouts.*

5. All form issue details would be uploaded to TINXSYS on a regular basis. Also, the Form Issue details can be verified through Kerala Commercial Taxes website, by the Assessing Authorities in other states.

6. All dealers shall only issue the forms obtained through this procedure for the interstate transactions reflected in the returns for the month of January 2010 (to be filed in February, 2010). All dealers shall surrender on or before 31.3.2010 stock of any unused declaration forms held with them along with an account of declarations used by them. After 31.3.2010, all such physical forms shall be deemed to be invalidated. Any issue or use of physical declaration forms obtained earlier from the Department, by these dealers, on or after 31.3.2010 would be, in contravention of the provisions of the Central Sales Tax Act and Rules and would attract penal action as per law.

7. All assessing authorities are directed to ensure and periodically verify the tax performance of the dealer's vis-à-vis the utilization of declaration forms issued through this procedure.

COMMISSIONER