

CIRCULAR No. 16 /2011

Sub:- KVAT Act – e-Filing of declaration by registered dealers for goods entering into the State – reg.

Interstate movement of consignments should be accompanied with a declaration in form No. 8F and the transporting documents prescribed under the KVAT Rules. In order to avoid the delay in clearance of goods, the Department has provided a facility to declare the consignment details well in advance, before reaching the check post. To declare the consignments, the transporter or dealer can access this facility through the e-Declaration link of the official website of the Department www.keralataxes.gov.in. The facility can be availed by any transporter.

From 01st October 2011 onwards, all consignments crossing the Commercial Tax Check posts should declare the consignment details online and a printout of the e-Token generated by the system should accompany the consignments along with other statutory documents.

Consignment of goods that attract Advance Tax shall also be declared online after e-Payment. The consignments for which Advance Tax has been paid shall be permitted to transport only through the following online check posts and through check posts that becomes online subsequently.

<u>Thiruvananthapuram</u> Amaravila	<u>Ernakulam</u> Facilitation Centre
<u>Kollam</u> Aryankavu	<u>Malappuram</u> Vazhikkadvu
<u>Idukki</u> Bodimettu Cumbumettu Kumily	<u>Palakkad</u> Nadupunni Velanthavalam Govindapuram Anamooly Menonpara Chemmanampathy Meenakshipuram Gopalapuram Ozhalapathy Athikode Kannimari Walayar
<u>Kozhikkode</u> Feroke	<u>Kannur</u> Adhoor Perala Koottupuzha
<u>Kasargod</u> Bengaramanjeswar	<u>Wayanad</u> Muthanga

The Parcel agencies registered with the Department are provided with an additional facility to upload the bulk invoice details through an offline facility. The parcel agency shall download the spreadsheet file into their system and enter the consignment details. After completing the data entry, the data in the spreadsheet shall be validated and uploaded in KVATIS. The token

generated to be accompanied with the consignment. A specification of the format is shown below.

Consignor Name & Address	Consignor TIN	Consignee Name & Address	Consignee TIN	Commodity	Quantity	Invoice No	Invoice Date	Value	Inward / Outward movement
1	2	3	4	5	6	7	8	9	10

If any consignment transported by the parcel agency is attracting Advance Tax, the Advance Tax payment and utilization should be made by the dealer electronically from the dealer's KVATIS user account and separate e-Token should accompany the parcel consignment.

The Check post Inspectors should verify and approve the e-Tokens in KVATIS immediately on release of vehicle at the above listed online check posts. If offences are detected, such cases are to be proceeded separately in KVATIS.

Issue and surrender of Transit passes should, henceforth, be done only at check posts having online facility. Thus the entry and exit of such vehicles should be made only through online check posts.

For offline check posts, the check post Inspectors shall collect the copy of e-Token along with the invoice and release the vehicle, if no irregularity is detected. The duty Inspector shall approve all the tokens in KVATIS subsequently using the Inspectors KVATIS user Id, either from the office of the Deputy Commissioner or from the nearest online CTD office, within 7 days of the transaction. In these check posts, the details of the e-Token shall be entered with No. 1 register.

In order to declare the consignments cleared from Railways / Sea-ports / Air-ports, the Consignor / Consignee / Transporting agency, Form No. 8FA is prescribed. The Registered dealers shall declare the consignment details online and the token generated from KVATIS shall accompany the consignment. From 1st September 2011 onwards, online filing of Form No. 8FA in KVATIS is mandatory. Form 8FA need not be insisted for consignments that have paid Advance Tax and declared Form 8F.

Sd/-

COMMISSIONER