

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.1

APPLICATION FOR REGISTRATION UNDER SECTION 16 OF THE KERALA

VALUE ADDED TAX ACT, 2003

HELP LINE	contact persons/Ph. Nos. [See Rule 17(7)]
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To
The Registering Authority

PHOTO

VAT OFFICE
ADDRESS

I/WeSon/Daughter ofresiding at
..... OR on behalf of the dealer carrying on business whose particulars are given in
the schedule attached hereto hereby apply for a registration under the Kerala Value Added Tax
Act 2003.

2. I/We agree to abide by the terms and conditions of the Registration, which may be imposed from time to time. I/We also agree to abide by all the provisions of the KVAT Act, the Rules made there under and any orders issued there under.
3. The fee prescribed has been paid and the chalan is enclosed
4. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place:

Signature of the applicant

Date:

ACKNOWLEDGEMENT

Received an application for registration in Form No.1 from
.....

Date:

Signature and designation of receiving officer

Schedule

1. Name and full postal address of the dealer including trade name if any:
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2. Date of commencement of business: (Not applicable to dealer already registered under the KGST Act, 63)								
3. Status of Business (Write ' Yes' in the appropriate Box)								
Proprietary concern	Partnership concern	Private Ltd. company	Public Ltd. company	Co-operative society	Trust	State public sector undertaking	Central public sector undertaking	Others (Specify)
4.	Details of proprietor / all partners / all directors							
Sl No.	Name	Age and Date of Birth	Present Residential Address with Pin code and Ph. No	Income Tax PAN & Details of Identity Cards like I.D. Card of C.T. Dept.	Passport No. and date of issue	Signature	Name, address and signature of witness attesting the signature	
5.	If casual trader/ Agent of a Non Resident Dealer/ Franchisee/ Local Branch of a Business concern situated outside the state, Give details							
5A	Reference of two reputed persons of the locality who can identify the dealer.							
6.	Nature of business activity 1. Purchases – Local/ Interstate/ Import 2. Stock transfer receipts as principle/agent – Local/ Interstate/ Import 3. Sales – Local/ Interstate/Export 4. Stock transfers to HO/Br./Agent/Principal – Local/ Interstate/ Export 5. Manufacturer 6. Works contract 7. Lease 8. Hire purchase 9. Others (Strike out whichever is not applicable and put v mark on items applicable)							
7.	Description of goods dealt with							

	<p style="text-align: center;">A. Manufactured</p> <p>(1)</p> <p>(2)</p> <p>.....</p> <p>.....</p> <p>(10).....</p> <p style="text-align: center;">B. Purchase for use in manufacture</p> <p>(1)</p> <p>(2)</p> <p>.....</p> <p>.....</p> <p>(10).....</p> <p style="text-align: center;">C. Purchase for use in works contract</p> <p>(1)</p> <p>(2)</p> <p>.....</p> <p>.....</p> <p>(5).....</p> <p style="text-align: center;">D. Purchase for resale</p> <p>(1)</p> <p>(2)</p> <p>.....</p> <p>.....</p> <p>(15).....</p> <p style="text-align: center;">E. Purchase for Lease/ Hire purchase</p> <p>(1)</p> <p>(2)</p> <p>.....</p> <p>.....</p> <p>(10).....</p>					
8.	Places of Business in the State. (Give full Address with Building/Ward Nos., Pin codes, Ph Nos., Fax Nos., E-mail address etc. and vehicle Registration Nos., in the Case of Mobile Vans					
	Head office principle place	Branches	Godowns	Warehouses	Factories	Mobile Vans Other (Specify)
9.	Details of Investment in the Business					
	Item / Head	Amount	Source (Give full Details)			
10.	Turnover till the date of application (Not applicable to dealer already registered under the KGST Act, 63)			Purchase	Sales	
11.	Turnover estimated for the financial year relating to the Application (Not applicable to dealer already registered under the KGST Act, 63)			Purchase	Sales	
12.	If registration under the CST Act is required Write "Yes" in the appropriate Box					
Sl. No.	Under Section 7 (1)	Under Section 7(2)		Under both sub Section		

13.	Details of the bank accounts of the business concern		
Sl No	Name of the Bank and Branch	Account No. & Details of the account holder	Nature of Account
14.	Details of Assets and Bank Accounts of the proprietor / all partners all directors		
Sl. No.	Name	Details of immovable properties (Extent, Survey No., Taluk)	Nature of Details of bank accounts (share and Securities)
15.	Details of other concerns or Sister concern in which the proprietor, any of the partners or any of the directors has an interest		
Sl No.	Name	Name and address of the concern	Details of PAN/ Registration Certificate No.
16.	If statutory Licenses or Permit are required from any local Bodies, other Govt. Department or Agency or board details of such Licenses obtained		
	Body/ Department/ Agency	Details of Licenses or permits	
17.	Details of application fee paid	Chalan No.	Date
18.	Name and address of the manager of the business, if a manger is appointed		
19.	Name and address of the Power of Attorney Holder, if any, appointed in relation to the business/ tax matters		
20.	List of enclosures		
	Sl No.	Details	

Place:

Date:

Name, address, and signature of the person signing with status and relationship to the dealer (Here state whether proprietor, partner, director, P/A holder etc)

FOR OFFICE USE

Date of receipt of Application :
Whether Registration certificate issued (Put X in relevant Box) :
If yes, date of issue :

If not, reason for rejection	:
Date of communication of orders of rejection	:
Result of appeal or revision against orders of rejection	:
Nature of Security furnished hereunder section..... KVAT Act2003	:
Details of landed property held by sureties in the case of personal bond	:
Name and address of surety	Extent of holding Sy. No & Village Market Value Whether solvency filed
1.	
2.	

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.1A

**APPLICATION FOR REGISTRATION OF PRESUMPTIVE TAX
DEALER UNDER SECTION u/s 16 of the KVAT, 2003.**

[See Rule 17 (7)]

To
The Registering Authority

HELP LINE contact persons/Ph. Nos.

VAT OFFICE

ADDRESS

I/WeSon/Daughter ofresiding at

..... OR on behalf of the dealer carrying on business whose particulars are given in the schedule attached hereto hereby apply for a registration under the Kerala Value Added Tax Act 2003.

2. I/We agree to abide by the terms and conditions of the Registration, which may be imposed from time to time. I/We also agree to abide by all the provisions of the KVAT Act, the Rules made there under and any orders issued there under.
3. The fee prescribed has been paid and the chalan is enclosed
4. I/We understand that the scheme of Presumptive tax payment is applicable only if the total turnover of any assessment year is not more than Rs. 50 lakhs. In case I/We cross the turnover limit of Rs. 50 lakhs, the fact will be intimated to the assessing authority within ten days of the happening of such event.
5. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place:

Signature of the applicant

Date:

ACKNOWLEDGEMENT

Received an application for registration in Form No.1A from
.....

Date:

Signature and designation of receiving officer

Schedule

1	Name and full postal address of the dealer (specify Trade name, Ward no., Bldg. No., Street name, Telephone, PAN, ID Card No. of the C.T. Dept.	
2	Name and address of the Manager, if appointed	
3	Name and full postal address of all other places of business in the State with building no. ward no., street name etc.	
4	Complete list and full address of all godowns in the State with building no. ward no., street name etc	
5	Full description of goods purchased locally and sold/disposed.	
6	Date of commencement of business (applicable for new applicants)	
7	Status of the applicant (specify whether Individual, Firm, Company, Society etc.	

8

Sl No.	Name	Age and Date of Birth	Present Residential Address with Pin code and Ph. No	Income Tax PAN & Details of Identity Cards like I.D. Card of C.T. Dept.	Signature	Name, address and signature of witness attesting the signature

9	Particulars of Registration Certificate/TIN held before the submission of this application	
10	Total turnover of the year(s) preceding to which is the application is submitted	
11	Actual turnover for the year upto the submission of the application.	
12	Particulars of payments of Registration fee for the principal place of business and/or additional places of business	

Place:

Date:

Name, status and signature of the
Authorized signatory

(For official use)

1. Date of receipt of Application.
2. Nature of order passed by the assessing authority in the application
3. Registration certificate No. and date, if any issued.
4. Date of issue of registration certificate.

Signature of the .VAT Authority.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.IB

Application for Registration – Casual Trader

[see Rule 17(4)]

Date:

d	d	m	m	y	y

To
The Registering Authority

VAT OFFICE
ADDRESS

PHOTO

(Only for dealers already not registered)

I/We.....S/o.....on behalf of the dealer carrying on business as a casual trader, whose particulars are given below, hereby apply for registration as required under section 15(2) of the Kerala Value Added Tax Act, 2003.

1. Name, trade name and full postal address of the dealer with telephone, e-mail, fax etc.
2. Particulars of TIN/CST RC No. already held
3. Particulars of Commercial Tax Registration or CST Registration held in other State(documents to be enclosed)
4. Particulars of premises where casual trade is conducted
5. Nature of possession (documents to be enclosed)
6. Details of licence if any, obtained from statutory authorities including local bodies

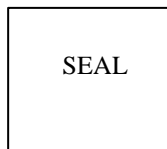
own	leasehold /licence hold

7. Date of commencement of business
8. Period of casual trade
9. Details of rent or licence fee paid to the owner of premises
10. Description of locally procured goods involved with value.
11. Description of interstate/imported goods involved with value
12. Details of registration fee paid (Rs. 1500/- for each premises)
13. Permanent address of the proprietor/partners/directors/president/secretary/manager etc with details of PAN/passport/authenticated ID card/telephone no./fax etc.

From	To

DECLARATION

I/We.....hereby declare that the informations furnished herein are true, correct and complete to the best of my/our knowledge and belief.



Signature with name and status

FOR OFFICE USE

Date of receipt

Casual Registration No.

Period permitted

Details of registration fee

Local VAT office code.(LVO)

Free format text box for notes

Processed by

Officer code

ACKNOWLEDGEMENT

Received one application for registration as casual trader under section 13(1) of the KVAT Act, 2003

SEAL

Signature of the receiving officer with date

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.IC

Application for Conducting Exhibition/Exchange mela etc

[See Rule 17(29)]

HELP LINE contact persons/Ph. Nos.

Date:

d	d	m	m	y	y

To
The Registering Authority

VAT OFFICE
ADDRESS

PHOTO

(Only for dealers not already registered)

I/We.....S/o.....on behalf of the dealer conducting exhibition/exchange mela/Prize scheme for sales promotion (tick whichever is applicable) whose particulars are given below, hereby apply for permission as required under section 16(13) of the Kerala Value Added Tax Act, 2003.

1. Name, trade name and full postal address of the dealer with telephone, e-mail, fax etc.
2. Particulars of TIN/CST RC No. already held
3. Particulars of Commercial Tax Registration or CST Registration held in other State(documents to be enclosed)
4. Particulars of premises where exhibition/exchange mela/prize scheme are held
5. Whether regular business place declared under KVAT Act or not
6. If No, 'Particulars of lease/licence/permission etc obtained with date (copy of documents to be enclosed)

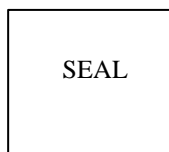
Yes	No

7. Date of commencement of the exhibition/exchange mela etc.
8. Period for which the activity is to be carried on
9. Details of rent or licence fee paid to the owner of premises
10. Description of locally procured goods involved with value.
11. Description of interstate/imported goods involved with value
12. Details of payment of fee under section 16(13) of the KVAT Act. (Rs. 500/- for each premises)
13. Permanent address of the proprietor/partners/directors/president/secretary/manager etc with details of PAN/passport/authenticated ID card/telephone no./fax etc. (applicable only when dealer is not already registered under KVAT Act, 2003.

From	To

DECLARATION

I/We.....hereby declare that the informations furnished herein are true, correct and complete to the best of my/our knowledge and belief.



Signature with name and status

FOR OFFICE USE

Date of receipt

Permission no

Period permitted

Details of payment of fee

Local VAT office code.(LVO)

CODE

Free format text box for notes

Processed by

Officer code

ACKNOWLEDGEMENT

Received one application for conducting exhibition/exchange mela etc under section 16(13) of the KVAT Act, 2003

SEAL

Signature of the receiving officer with date

CONFIRMATION

I/We.....hereby confirm having let out premises(give details) to to conduct exhibition/exchange mela/prize scheme to M/s. for the period fromto.....

Place:

Signature with name and Status

Date:

To

The Commercial Tax Authority

.....

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 1D

Application for Permission to opt payment of tax at compounded rates U/S 8

[See Rule 11(1)]

HELP LINE contact persons/Ph. Nos.

DATE	D	D		M	M		Y	Y
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TIN*								
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*TIN= Tax Payer's Identification Number

To

The Registering Authority

VAT OFFICE
ADDRESS

I/Wecarrying on business under the name and style of
M/s.....at..... (address) hereby apply for permission to opt payment of
compounded tax Under Section 8 of the KVAT Act, 2003 in respect of the following activity.

- ❖ Works Contract
- ❖ Metal Crushing Unit appropriate box)
- ❖ Dealing in cooked food/beverages
- ❖ Lending of video cassettes

I/We further declare that:

- ❖ I/We are not importer/first seller liable to tax in respect of Works Contract as required U/S 8(a)
- ❖ My/our metal crushing machinery satisfies the requirements U/S 8(b)
- ❖ I/We do not effect supplies of cooked food/beverages to persons specified U/S 8(c)
- ❖ My/ our video lending shop is situated at places for which compounded tax U/S 8(d) is paid

appropriate box)

I/We further undertake to file quarterly return along with proof for payment of tax as prescribed under Rule 24.

DECLARATION

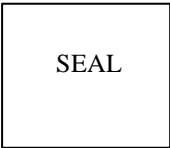
I/We.....hereby declare that the informations furnished herein are true, correct and complete to the best of my/our knowledge and belief.

SEAL

Signature with name and status

FOR OFFICE USE

Date of receipt
TIN
CIN allotted
Data processed by



Signature of the assessing authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 2

[See Rule 17 (8)]

TO

The Assessing Authority

<p>VAT OFFICE</p> <p>ADDRESS</p>
--

We (name) of(address) hereby declare that we have entered into partnership in regard to the business known as and carried formed a new partnership on at and other places in the State of Kerala on and with effect from with shares as mentioned below and shall be jointly and severally responsible for the payment of the tax, fee or other amount leviable under the KVAT Act,2003.

Name of the person	Amount of nature of share in the business	Dated &Signature
(1)	(2)	(3)

(1)

(2)

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No.2A

(See Rule 17(8)(vii))

DETAILS OF AUTHORISED SIGNATORIES

Name and address of the Dealer:

<u>Date</u>	<i>D</i>	<i>D</i>		<i>M</i>	<i>M</i>		<i>Y</i>	<i>Y</i>
<u>TIN</u>								

Name of Authorised Signatory – I	
	Signature
Name of Authorised Signatory – II	
	Signature
Name of Authorised Signatory – III	
	Signature
Name of Authorised Signatory – IV	
	Signature

I/Webeing Proprietor/Managing Partner / Managing Director etc., do hereby authorize the above persons(s) to sign any return/documents/statements and to receive notices orders etc., under the Kerala Value Added Tax Act, 2003 and their statements/averments in the course of such acts would be totally binding on us.

SEAL

Name, Signature and Status of the Signatory

I/We accept the above responsibility.

Signature of the person(s) authorized

KERALA VALUE ADDED TAX RULES, 2005

FORM No. 3

[See Rule 17(9)]

TO

The Commercial Tax Authority

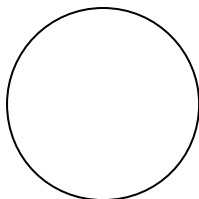
<p>VAT OFFICE</p> <p>ADDRESS</p>
--

I / We
(name).....of..... (address)
.....hereby declare that I/We have
ceased my/ our connection with the above business with effect on and
from.....

Name of the Person	Amount or nature of previous share in the business
(1)	(2)

Place:

Date:



Signature

GOVERNMENT OF KERALA
DEPARTMENT OF COMMERCIAL TAXES
FORM No.4

Certificate of Registration

[See Rule 17(13)]

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
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To
 Sri/ Smt/ Msrs

VAT OFFICE
ADDRESS

This is to certify that Sri/ Smt/ Msrs (Here give the name of the dealer including trade name, if any) has been registered as a dealer under Section 16 of the Kerala Value Added Tax Act, 2003 subject to the following conditions.

1. This certificate is valid from(date) until cancelled/ suspended/ surrendered and subject to renewal every year as per Rules.
2. This certificate is issued for the principal place of business/ branch place of business at (strike out whichever is not applicable).
3. The dealer shall maintain true and correct accounts of the business as required under the provisions of the Act and Rules.
4. The dealer shall pay over to the government the entire amount of tax payable by him/ them.

Place.....
 Date.....

Signature of the Registering Authority

Schedule

1. Name and full postal address of the principal place of the business of the dealer as at the time of granting registration under the KVAT Act, 2003 (Building name and No., Ward No., Road Name, Street Name etc to be specified)
2. Name and full postal address of the Branch places of business
 - 1)
 - 2)
 - 3)
 - 4)
 - 5)
 (Use Spacious Sheet)
3. Name and full postal address of the places used as the godowns/ Warehouses/ Stock yards where goods are stored
 - 1)
 - 2)
 -
 -
 (10)
 (Use spacious sheet)
4. Name and full postal address of the franchises/ C&F Agents etc who issue Sale/ Stock Transfer/ Invoice/ Bill bearing the name of the dealer acting as agent/ broker
 - 1)
 - 2)
 -

.....

(25)

(Use spacious sheet)

5. Nature of business activity

- 1) Purchases – Local/ Interstate/ Import
- 2) Stock transfer receipts as principle/agent – Local/ Interstate/ Import
- 3) Sales – Local/ Interstate/Export
- 4) Stock transfers to HO/Br./Agent/Principal – Local/ Interstate/ Export
- 5) Manufacturer
- 6) Works contract
- 7) Lease
- 8) Hire purchase
- 9) Others

(Strike out whichever is not applicable and put v mark on items applicable)

6. Details of goods dealt with by the dealer

A. Manufactured

(1)

(2)

.....

.....

(10).....

B. Purchase for use in manufacture

(1)

(2)

.....

.....

(10).....

C. Purchased for use in works contract

(1)

(2)

.....

.....

(5)

D. Purchased for resale

(1)

(2)

.....

.....

(15) ...

E. Purchased for Lease/ Hire purchase

(1)

(2)

.....

.....

(10).....

F. Sales

(1)

(2)

.....

.....

(10).....

G. Stock Transfer receipts/Issued

(1)

(2)

.....

.....

(10).....

Place

(Office Seal)

Name and Signature of the

Date

Registering Authority

2. Details of Renewal of Registration

(2 sheets)

Date of Renewal	Year to which renewed	Particulars of Payment	Signature of the assessing Authority

3. Details of Suspension of Registration Certificate

(1Sheet)

Order No and date	Name of the Authority	Period of Suspension	Brief particulars of Offence committed	Signature

4. Details of Cancellation of Registration Certificate

Order No and date	Name of the Authority	Reasons in Brief	Details of restoration of RC, if any	Signature

5. Details of Discontinuance of Business

Particulars of Communication by the dealer	Result of enquiry in brief	Stoppage whether temporary or permanent	Remarks	Signature

6. Details of reconstitution of the firm

(2 Sheets)

Date of Reconstitution	Names and addresses of newly admitted partners	Names of all partners after reconstitution	Names of partners if any, who are absent in the reconstituted partnership	Whether partnership deed filed	Signature

7. Details of retirement/ Death of Partners

Date of communication whether through declaration in form No.3 or otherwise	Effective date for severance of connection with business	Brief details of liabilities under the Act during continuance in partner ship and related pendency/ of assessments/ appeals/ revisions	Signature

8. Attested passport size photos of the dealer (Proprietor, Partner, Directors, Secretary etc)

(2 Sheets)

9. AMMENDMENTS/ ADDENDUM/ ERRATUM

A. Change of trade name

Changed Name	Date of change	Principal place of business at	Branch of	Signature

(1sheet)

B. Change of address

Date of change	New address of principal place of business	New address of Branch	Result of enquiry	Signature

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(2 sheets)

C. Change of Directors of Private Ltd Company

Date of change	Name and residential address of the new directors	Name and designation of all directors after change	Signature

(2 sheets)

D. Change in commodity in business

		Addition	Deletion	Date	Signature
1.	Local purchase/ Receipts				
2.	Interstate/ Import Purchase/ Receipts				
3.	Local Sales/ Issues				
4.	Interstate/ Export sales/ Issues				
5.	Manufacture/ Works contract/ Lease/ Hire purchase				

(3Sheets)

E. Changes of Regn. No./ Registration Certificate No./ OFFICE

Permanent Account No.:		Registration Certificate No.	
Old Number	New No	Date of validity and effect	Signature

(Half sheet)

F. Changes of Managers/ P/A Holders/ Agents/ Franchises etc.

Date of change	Name of Manager or P/A Holder Changed	Name of Manager or P/A Holder newly appointed	Name and address of the C&F Agents/ Franchises etc. newly appointed	Others	Signature

(2 Sheets)

G. Details of security furnished/ released/ replaced

Date	Amount of security furnished	Particulars of furnishing security (whether Bank deposit/ NSC/ security bond etc.)	Period of validity/ maturity	Due date for renewal	Initials of officer with date	Date of renewal/ replacement of security
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Particulars of replacement of security	Period of validity	Date of revalidation	Initials of officer with date	Details of release of security with reason	Details of forfeiture / appropriation of security with reason	Initials of the officer with date
(8)	(9)	(10)	(11)	(12)	(13)	(14)

--	--	--	--	--	--	--

Place.....

Signature of the Registering/Assessing Authority

Date.....

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.4A

Certificate of Registration

[Presumptive Tax Dealer]

[See Rule 17(14)]

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								

*TIN= Tax Payer's Identification Number

*PIN= Presumptive Tax Payer Identification Number

VAT OFFICE
ADDRESS

This is to certify that Shri/Smt./M/s.....whose principal place of business is situated at.....(full address) with branches at.....(full address) has been registered as a presumptive tax dealer u/s 16 of the KVAT Act, 2003/accorded permission to pay presumptive tax u/s 6(5) of the Act (delete whichever is not applicable) subject to following conditions.

CONDITIONS

1. This certificate is not transferable.
2. In case, the total turnover exceeds Rs. 50 Lakhs during the course of any financial year, the fact shall be intimated to the assessing authority within 10 days of the happening of such event.
3. Quarterly returns shall be filed as per Rules along with proof of payment of presumptive tax.
4. Tax shall not be collected on local sales.
5. Input tax, if any, paid on local purchases shall not be set off against presumptive tax payable.
6. This scheme would not apply if goods sold are procured from outside the state/purchased locally from unregistered dealer/liable to tax as first sale.
7. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act,2003/Rules OR conditions mentioned above.

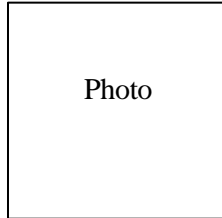
SEAL

Signature of the Registering/Assessing Authority

Note: * Dealers already registered under KVAT Act would continue to hold TIN already held * Dealers newly registered under KVAT Act are allotted fresh TIN * Presumptive tax dealer will be allotted PIN in addition to TIN.

GOVERNMENT OF KERALA
Commercial Taxes Department
THE KERALA VALUE ADDED TAX RULES, 2005

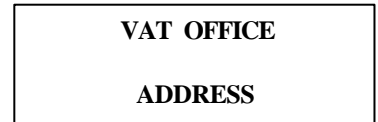
FORM No.4B
Certificate of Registration
[Casual trader]
{ See Rule 17(14) }



Date:

d	d	m	m	y	y

Casual Registration No.

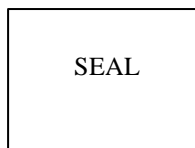


This is to certify that Sri/Smt./M/s.....(Name with trade name) carrying on casual trade at.....(address of business place) has been registered as a casual trader under section 16 of Kerala Value Added Tax Act, 2003 subject to following conditions.

1. This certificate will remain valid only for 3 months from the date of issue unless otherwise cancelled for valid reasons.
2. If the period of casual trade exceeds 3 months, regular registration has to be taken.
3. The dealer shall deal only in under mentioned goods declared in the application for registration/

Description of Goods

4. Return in form no.10E shall be submitted latest by the 10th day of every month or within 24 hrs of the completion of last transaction on stoppage of business as stipulated under Rule 22.
5. Tax dues shall be remitted promptly and proof for the same attached to the return in form no. 10 E
6. This certificate is not transferable.



Signature of the Registering Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.4C

Permission for conducting exhibition/exchange mela etc

{See Rule 17(29) }

Photo

Date:

d	d	m	m	y	y

Permission No.

TIN

--

(Applicable to dealers already registered under KVAT Act.)

VAT OFFICE
ADDRESS

This is to certify that Sri/Smt./M/s.....(Name with trade name) has been accorded permission to conduct exhibition/exchange mela/prize scheme for sales promotion vide section 16(13) of the KVAT, 2003 as per details hereunder.

1. Address of the premises where activity is carried on
2. Description of goods involved
3. Period of activity

<i>From</i>	<i>To</i>

Conditions

1. This permission would remain valid tillunless cancelled for valid reasons.
2. Permission can not be granted for period beyond 60 days from the date of commencement of business.
3. If the activity is prolonged beyond 60 days regular registration under the KVAT Act,2003 has to be applied for.
4. True and complete daily statement of receipts and disposals of goods shall be furnished to the assessing authority without fail.
5. Tax dues shall be remitted promptly as per Rules.

SEAL

Assessing Authority/Commercial Tax Authority
with date

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 4D

Permission to pay compounded tax U/S 8

{See Rule 11 (2) }

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
CIN*								

*TIN= Tax Payer's Identification Number

*CIN= Compounded Tax Payer Identification Number

To

Sri/M/s.
.....

VAT OFFICE

ADDRESS

Whereas on consideration of your application dated.....the undersigned is satisfied that you are eligible for payment of compounded tax u/s 8 of the KVAT Act, 2003, permission is hereby accorded to you to opt payment of tax at compounded rates as specified hereunder and subject to conditions stipulated against each category of dealer.

Works Contractor [Section 8(a)]

Conditions

1. Quarterly returns shall be submitted as per Rule 24 along with proof or payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. Compounded rate of tax is 2% or 6% as the case may be, on the gross contract amount received or receivable vide Section 8 of the Act.
4. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act,/Rules or conditions mentioned above.

Metal Crushing Units [Section 8(b)]

1. Quarterly returns shall be submitted as per Rule 24 along with proof or payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. Compounded tax vide section 8(b) (i)/(ii)/(iii) has to be paid
4. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT

Act,/Rules OR conditions mentioned above.

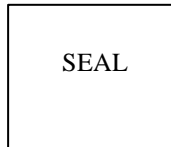
Dealer in Cooked Food [Section 8(c)]

1. Quarterly returns shall be submitted as per Rule 24 along with proof or payment of tax.

2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. Compounded tax @ 1% shall be paid on the taxable turnover
4. Permission-holder shall not supply food or beverages to any airline service company or institution or shipping company for serving in air craft, ships or steamer or served in air craft, ship, steamer, bar attached hotel or star hotel as stipulated u/s 8(c).
5. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act,/Rules OR conditions mentioned above.

Dealer lending Video Cassettes [Section 8(c)]

1. Quarterly returns shall be submitted as per Rule 23 along with proof or payment of tax.
2. Permission-holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. Compounded rate of tax payable is Rs. 1000/- for each main shop/branch situated within Corporation/Municipality and @ Rs. 5000/- when business place is elsewhere.
4. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act,/Rules OR conditions mentioned above.



Assessing Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 5

FORM OF APPLICATION FOR RENEWAL OF REGISTRATION

[See Rule 17 (17)]

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								

*TIN= Tax Payer's Identification Number

VAT OFFICE
ADDRESS

1. Name & full postal address of the dealer :
(the trade name shall also be given)

3. (I) Is there any change in the principal place of business : Yes/ No
(II) If yes, give full postal address with building No. :

4. (I) Is there any change in the branches : Yes/ No
(II) If yes, give full postal address of the branches with building No. :

5. (I) Is there any change in the constitution of the business : Yes/ No
(II) If yes, give complete details :
(Proprietor ship/ partnership company/
association of persons or body of association of
individual or artificial judicial person, give full
particulars)
(III) If any partner has been newly added or has
retired (give full address of the partner(s) newly
added/ retired) :

6. (I) Is there any change in the godowns : Yes/ No
(II) If yes, give complete details of the godowns
(a) Newly added :

RENEWAL SOUGHT FOR THE YEAR:

- (b) Vacated :
- 7. Nature of business (specify whether Presumptive tax/VAT dealer)
 - (a) Trader :
 - (b) Manufacturer :
 - (i) SSI Unit :
 - (ii) Medium Scale Unit :
 - (iii) Large Scale Unit :
- 8. Details of goods
 - (a) Manufactured :
 - (b) Purchased :
 - (c) Sold :
 - (additional sheet if necessary)
- 9. Total turnover for the previous year :
- 10. Amount of Registration fee paid:
 - (a) For the principal place of business :
 - (b) For branches :
 - (with particulars of remittance)

DECLARATION

I son ofhereby declare that to the best of my knowledge and belief the information contained in this application given above are true and correct.

Place:
the

Date:

Name, address and signature of

Person signing the application with status and relationship to the dealer (here state whether proprietor, Manager Director, Partner etc)

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.5A

Renewal registration - Presumptive Tax Dealer

{ See Rule 17(17) }

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								

*TIN= Tax Payer's Identification Number

*PIN= Presumptive Tax Payer Identification Number

C.S.T.RC NO

--	--	--	--	--	--	--	--	--

TO

The Registering Authority,

VAT OFFICE
ADDRESS

SIR,

Please renew my/our registration under Kerala Value Added Tax Act,2003 as per particulars furnished hereunder:

1.Name and full address of the principal place of business with phone,fax,E-mail etc

--

2.Particulars of branches with phone etc

--

3.Particulars godowns or other places where goods are stored

--

4.Period to which renewal is sought

--

5.Amount and mode of payment of renewal fee

--

6.Status of the business

--

7.Total turnover for the previous year conceded

--

8.Whether any change in constitution to the business
or change in name or shifting in business place effected

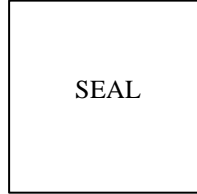
--

10. If so, furnish full particulars (Documents to be

--

enclosed)

I / we certify that what is stated above is true and correct to the best of my/
Knowledge and belief



Signature,name and status
of the signatory

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.5B

De-Registration Notice

(to be issued when a certificate of registration is cancelled)

{ See Rule 17 (19) }

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								
CIN*								

TO

M/S

.....

Gentlemen,

Please be advised that your VAT Registration/ Presumptive Tax Permission /

Compounded Tax Permission {Delete as appropriate} stands cancelled with effect from..... due to reasons stated below:

VAT OFFICE
ADDRESS

Here enter reasons briefly referring to any proceedings passed in this regard
--

SEAL

Signature of the assessing authority

- **Copy to Commissioner, Commercial Taxes, Tvpm**
- **Copy to CTD Notice Board / Website**

Abbreviations: TIN-Tax Payer Identification Number PIN- Presumptive Tax payer Identification No

CIN – Compounded Tax Payer Identification Number

.

THE KERALA VALUE ADDED TAX RULES,2005

FORM NO.6

SECURITY BOND

[See Rule 19 (2) & 67(4)]

KNOW all men by these presents that I /We..... (full name).....(full addresss with telephone ,TIN etc.,) am/are held and firmly bound unto the governor of Kerala exercising the executive power of the government of the state of Kerala (hereinafter referred to as “which expression shall ,unless excluded by or repugnant to the context , include his successors-in, office and assigns including any authority appointed under section 3 of the KERALA VALUE ADDED TAX ACT,2003)in the sum of rupees(amount in figures and followed by amount in words) (hereinafter referred to as ‘the said sum’) to be paid to the Government on demand , for which payment well and truly to be made, I/We bind myself/ ourselves/ my/our heirs, executors, administrators and legal representatives by these presents.

WHEREAS the above bounden has been required by the Commercial Tax Officer/Assistant Commissioner/ Deputy Commissioner to furnish security for the said sum for the purpose of securing the proper payment of the tax payable by him/them under the said Act and indemnifying the Government against all loss, costs or expenses which the Government may, in any way, suffer, sustain or pay by reason of the omission, default or failure of the above bounded or any person or persons acting under or for him/them to pay such tax in the manner and by the time provided by the prescribed under the said Act.

NOW the condition of the above written bond is such that if the above bounden, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them pays the full amount of tax payable by him under the said Act in the manner and by the time provided by or prescribed under the said Act on demand by any authority appointed by the government under Section 3 of the said Act, such demand to be in writing and to be served upon the above bounded, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/then in the manner provided by or prescribed under the said Act, and shall also at all times indemnifying and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at anytime or times hereafter during the period in which the above bounded is held liable to pay the tax under the said Act, be caused by reason of any act, omission, default failure or insolvency of the above bounded or of any person or persons acting under or for him /them, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force.

AND IT is hereby further agreed that in the event of the death /partition disruption/ dissolution/ winding up or the final cessation of the liability, under the Act or the rules prescribed thereunder of the above bounden, this bond shall remain with the assessing authority for twelve years from the occurring of any of the events aforesaid for recovering any tax that may be payable by the above bounden or any loss, cost or expenses that may have been sustained, incurred or paid by the Government owing to the act, omission.

Default, failure or insolvency of the above bounden or any person or persons acting under or for him /them or the above bounden’s heirs, executors, administrators and legal representatives and which may not have been discovered until after the above bounded’s

death/partition disruption/dissolution/winding up or final cessations of his/their liability under the said Act or the Rules prescribed thereunder.

PROVIDED ALWAYS that without prejudice to any other right or remedy for recovering the tax, loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue or fine imposed by a magistrate.

IN WITNESS WHEREOF THE SAID.....(full name) has hereunto set his hand this..... day ofSIGNED AND DELIVERED by..... the above named in the presence of.....

Signature.....
.....

1. Status
- 2.

We.....hereby declare that we are solvent to the extend of Rs..... (in words.....) and ourselves sureties for the above bounden and guarantee that he/they shall do and perform all that he/they, has /have-above undertaken to do and perform, and in case of his/their omission, default or failure therein, we hereby bind ourselves jointly and severally to forfeit to the Governor of Kerala exercising the executive power of the Government of the State of Kerala (hereinafter referred to as 'the Government', which expression shall, unless excluded by or repugnant to the context, include his successors-in-office and assigns including any authority appointed under section 3 of the Kerala Value Added Tax Act, 2003 the sum of rupees..... (amount in figures followed by amount in words) (hereinafter referred to as 'the said sum'), in which the above bounden has bound himself or such other lesser sum as shall be deemed to be sufficient by the assessing authority to recover any amount of tax payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost or expenses, which the Government may, sustain, incur or pay by reason of such omission, default or failure.

AND we agree that the Government may, without prejudice to any other rights or remedies of the Government recover the said sum from us, jointly and severally, as an arrear of land revenue and/or fine imposed by a magistrate;

AND we agree that neither of us shall be at liberty to terminate this surety ship except upon giving to the assessing authority six calendar month's notice in writing of his intension so to do, and our joint and several liability under the this bond shall continue in respect of all acts, omissions, defaults, failure and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence of:

1. Signature
2. Permanent address

In presence of.

1. Signature
2. Permanent address

Details of Sureties

(1)) Sl. N o	(2) Nam e	(3) Age and Date of Birt h	(4) Permanent & Present Residentia l Address in use.	(5) Details of PAN, Passport , Electora l Identity Card etc.,	(6) Details of Bank Accoun t	(7) Details of Immovabl e property owned with Sy. No.	(8) Signatur e	(9) Signature attestatio n by Notary Public

Note: Solvency Certificate in respect of sureties to be attached.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 6A

**SECURITY BOND FOR STAY OF COLLECTION OF TAX, FEE OR OTHER
AMOUNT DISPUTED**

[See Rule 19 (2)&85]

TIN*									
C.S.T.RC NO.									

**Before the Value Added Tax Appellate Tribunal / Deputy Commissioner (Appeals)/
Commissioner/ High Court**

No..... of200.....

Petitioner

versus

The state of Kerala

Respondent

Security Bond executed in favour of the Governor of Kerala (hereinafter referred to as the Government and his successors in office and assigns).

Whereas as filed an appeal/application before the Appellate Tribunal/ Deputy Commissioner (Appeals)/ Commissioner / High Court at against the order of it/ is/ his dated and the said appeal/ application is pending, and were as the said appellant/applicant as applied for direction in regard to the payment of the disputed tax, fee or other amount and has been called upon to furnish security accordingly, and in consideration whereof, I/We hereby personally undertake and bind myself/ourselves, my heirs/our heirs and legal representatives to pay the Government of Kerala the sum of Rs..... and mortgage/ charge the properties specified in the schedule hereunto annexed for the payment of the sum Rs..... to the Government of Kerala and covenant that if the aforesaid appellant/ applicant complies with all the directions in regard to the payment of tax fee or other amount made by the Appellate Tribunal/ Deputy commissioner (Appeals)/ Commissioner/ High Court in the said appeal/ application his bond shall be void and of no effect otherwise it shall remain in full force and effect.

Schedule of Properties mortgaged/ charged

In witness whereof I/ We have hereunto affixed my/ our hands and seal, this day of200.... at

Witnesses:

Signature

(1)

(2)

Note: Original Title Deeds in respect of schedule properties to be deposited.

Note: Copy of Title Deeds in respect of schedule properties to be deposited.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.6B

Indemnity Bond

(To be furnished when valuable forms are lost)

{ See Rule 62 (2) }

D	D		M	M		Y	Y

TIN*							
PIN*							

*TIN= Tax Payer's Identification Number
*PIN= Presumptive Tax Payer Identification Number

Know all men by these presents that

I/WeS/o.....registered dealer under the Kerala Value Added Tax Act, 2003 , with Tax Payer's Identification No.....datedin the State of.....

We/M/s.a firm/ a company registered under the laws of India and having its registered office at.....registered dealers under the Kerala Value Added Tax Act, 2003, with Tax Payer's Identification No..... in the State of(hereinafter called the obligor) is/are held and firmly bound unto the Governor of Kerala hereinafter called the Government) in sum of{Rupees.....(in words).....} well and truly to be paid to the Government on demand and without demur for which payment to be well and truly made, I/We bind myself/ourselves and my/our heirs, executors, administrators, legal representatives and assignees, I/We bind myself/ourselves, our successors and assignees and the person for the time being having control over my/our assets and affairs.

Signed this.....day of.....Two thousand.....

Whereas Rule of the Kerala Value Added Tax Rules, 2005, required that in the event a blank or a completed form of declaration is lost while it is in custody of the purchasing authorized dealer or in transit to the selling registered dealer, the purchasing authorized dealer and as the case may be also a selling registered dealer each to furnish an indemnity bond to, in the case of the purchasing authorized dealer, the assessing authority from whom the said declaration was obtained and in the case of a selling registered dealer, the assessing authority of the area in whose jurisdiction the said selling registered dealer is registered.

And whereas the Obligor herein is such *purchasing authorized dealer* selling registered dealer.

And whereas the Obligor has lost the declaration in Form.....bearing No..... which was blank/*completed and was issued to him by.....(name and designation of the authority)..... which was issued to him by(name and designation of the authority)..... and sent to(selling registered dealer).....*received by him from.....(name of the purchasing authorized dealer).....and sent to(assessing authority of the selling registered dealer's State.....) in respect of the goods mentioned below (hereinafter referred to as the declaration)

Sl.No	No. of Bill Invoice/Challan	Date	Description of goods	Quantity	Amount

Now the condition of the above written bond of obligation is such that the Obligor shall in the event of a loss suffered by the Government (in respect of which the decision of the Government or the authority appointed for the purposes shall be final and binding on the Obligor) as a result of the misuse of the declaration, pay to the Government on demand and without demur the said sum of Rs.....(Rupees in words.....) and shall otherwise indemnify and keep the Government harmless and indemnified against and from all liabilities incurred by the Government as a result of the misuse of such declaration, then the above written bond or obligation shall be void and of no effect but otherwise shall remain in full force, effect and virtue. The obligor further undertakes to mortgage/charge the properties specified in the Schedule hereunder written by execution of proper deed of mortgage/charge for the payment of the said sum whenever called up to do by the assessing authority.

SCHEDULE

(Give details of properties mortgaged/charged)

And these presents also witnesseth that the liability of the Obligor hereunder shall not be impaired or discharged by reason of any forbearance, act or omission of the Government or for any time being granted or indulgence shown by the Government (or by reason of any change in the constitution of the Obligor in cases where the Obligor is not an individual).

The Government agrees to bear the stamp duty, if any, chargeable on these presents.

In witness whereof the Obligor* has set his hand/*has caused these presents executed by its authorized representatives, on the day, month and year above written.

Signed by the above named Obligor

In the presence of

- 1.
- 2. (Obligor's Signature)

Accepted for and on behalf of the Governor of Kerala

In presence of:

- 1.....
- 2.....

Name and Designation of the Officer*

“*Strike out which is not applicable.”

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.6C

BANK GUARANTEE

(See Rules 19(2) (f))

Bank guarantee executed in favour of the Governor of Kerala (herein referred to as Government and his successors in office and assigns).

Whereas M/s.....(specify name and address of the dealer with TIN) has applied for registration of their business and has been directed to furnish security of Rs...../has been directed to furnish additional security of Rs.for the proper payment of tax and maintenance of registration/has been directed to furnish security of Rs..... in connection with refund of input tax credit associated with exports/others(specify) by the Commercial Tax Authority.....(mention designation and address of the official) under provisions of the KVAT, 2003/KVAT Rules, 2005.

We.....(Name and address of the bank) in consideration thereof, do hereby undertake to bind ourselves to pay the Government of Kerala any amount subject to a maximum of Rs.....on demand from the said Commercial Tax Authority and also to keep Government of Kerala indemnify the extent of the said amount against any loss/damage caused or suffered by the Government of Kerala by reason of non-payment of the said amount by the said dealer.

We..... (Name and address of the bank) further agree that the guarantee herein contained shall remain in full force and effect foryears from the date of issue and we undertake not to release the amount unless a release order releasing the guarantee is obtained from(Name and designation of Commercial Tax Authority)

We.....(Name and address of the bank) further undertake to renew the guarantee for further periods on the expiry date till the release order is obtained.

We.....(Name and address of the bank) finally undertake not to revoke this guarantee during its currency except with the previous consent of the Government of Kerala/said Commercial Authority in writing.

Notwithstanding anything mentioned herein before, the bank's liability under this guarantee is restricted to Rs.....(in words) and will remain in force uptoor till the period as may be extended.

In witness whereof we.....(name and address of the bank) hereunto affix our hand and seal on this day of

SEAL

Signature of the authorized signatory

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.6D

NOTICE

(for demanding security for registration)

{ See Rule 19(1) }

VAT OFFICE
ADDRESS

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								

*TIN= Tax Payer's Identification Number

*PIN= Presumptive Tax Payer Identification Number

TO

M/S.....

Further to your Application for Registration you are hereby required to furnish security/additional security as provided under the provisions Of the Kerala Value Added Tax Act,2003 and the Rules made thereunder.

AMOUNT Rs....

SEAL

Signature of the Commercial Tax
Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.7

Application for Salesman permit under section 19(1)

[See Rule 21(1)]

VAT OFFICE
ADDRESS

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN									
C.S.T R.C.No									

*TIN= Tax Payer's Identification Number

To

The Registering authority

1. I /Wecarrying on business under the name and style ofat.....(here enter the full postal address of the principal place of business) and at other places of business at (1).....(2).....(3).....etc. (Here enter the full postal address of the other places of business in the State), hereby apply for traveling salesman/representative permit for the year ended 31st March.....

2. I/We deal in the following commodities, viz.

- | | | |
|----|----|--------|
| 1. | 4. | 7. |
| 2. | 5. | 8. |
| 3. | 6. | 9.etc. |

3. No. of permits required:

4. Details of fee remitted (@ Rs.150 per permit)

- (a) Amount
- (b) No./ date of chalan with name of treasury No. and date of Cheque with the name of the Bank

6.Remarks (in the case of renewal of permits(s), the old permits(s) shall be enclosed with the application).

Place:

Name, Address and Signature of the Applicant

Date:

Status and relationship to the dealer.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO.7A

Salesman Permit and Authorization

[See Rule 21 (4) & (6)]

VAT OFFICE
ADDRESS

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*									
C.S.T R.C.No									

*TIN= Tax Payer's Identification Number

1. I,.....(name and designation of officer), hereby permit.....(name and address of the places other than his registered dealer) to carry on sales and /or purchase of goods or to execute works contract shown in the Annexure at places other than his registered place or places of business either by himself or through a travelling salesman /representative authorised in this behalf during the year ending with the 31st March subject to the provisions of the Kerala VALUE ADDED TAX ACT, 2003 and the Rules made thereunder, and on the following conditions:-

(i)Where the sale and/or purchase is effected by a travelling salesman/representative, he shall carry with him an authorisation in Form No.9A issued by the registered dealer in whose name the permit is issued and the name of such person shall be entered in the stock register to be carried along with the goods.

(ii)The permit holder (the dealer) or the travelling salesman or representative duly authorised shall carry the permit on his person and shall produce it on demand by any officer of the Commercial Tax Department not below the rank of an Assistant Commercial Tax Officer. He shall maintain and produce on demand by any such officer a stock book showing the quantities of goods entrusted to him by the dealer, the quantities disposed of from day to day, by sale or otherwise, quantity purchased from day to day, and the balance in hand at the end of each day, along with the sale of purchase bills duly authenticated by the assessing authority.

(iii) The entire turnover of business carried on under the permit shall be included and accounted for by the dealer in his accountant returns and shall be dealt with as if it were the turnover of business done by the dealer himself at the registered place of business.

(iv) The permit is liable to be cancelled when the registration certificate is cancelled or for breach of any of the provisions of the Kerala VALUE ADDED TAX ACT, 2003 or of the rules made thereunder or any of the terms or conditions of this permit or any of the terms or conditions of the registration certificate granted.

2.Signature of the dealer/ partner/ manager who will issue authorisation referred to under sub rule (8) of R.19 with name and status. (To be signed before the permit is put to use)

<u>SEAL</u>

Signature of the Registering Authority

Date of Renewal	Year to which renewed	Signature and designation of the registering authority
(1)	(2)	(3)

ANNEXURE

List of goods dealt with by the permit.

.....
.....
.....

**AUTHORISATION ISSUED BY A REGISTERED DEALER TO A
TRAVELLING SALESMAN/ REPRESENTATIVE U/S.19(1)**

[See Rule 21(4)& (6)]

1.Name and address of the registered dealer.

DATE	D	D		M	M		Y	Y
TIN*								
C.S.T R.C.No								

*TIN= Tax Payer's Identification Number

4.Name and Address of the traveling salesman/representatives

5.Specimen Signature of the traveling salesman/representatives

6.Period for which the authorization is valid.

Place:
Date:
authorization

Name, Signature, and Status
of the person issuing the

(Office Seal)

Note: The Authorization shall be invalid if any of the columns are left unfilled. 2. The person signing the authorization shall be the same as that shown in column 2 of the permit in Form 7A.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 7B

TRANSIT PASS UNDER SECTION 48

[See Rule 68]

HELP LINE contact persons/Ph. Nos.

VAT OFFICE

ADDRESS

Sl. No.....

Issued to Sri.....owner / driver / Person in charge of Vehicle / Vessel

No..... Carrying goods in Vehicle / Vessel No.....

1. Name and full address of the owner of the vehicle / vessel
2. Name and full address of the driver of the vehicle / vessel
3. Name and full address of the person (if any) in charge of the vehicle / vessel
4. Name and full address with Registration Certificate No. & TIN of the Consignor
5. Name and full address with Registration Certificate of the Consignee
6. Name and full address of the Importer and details of goods imported.
7. The Airport/Seaport through which the goods imported.
8. Name of the commercial Taxes check post through which the goods will be transported out of the state.
9. Details of Goods
 - (a) Name of goods:
 - (b) Quantity
 - (c) Weight
 - (d) Value
 - (e) Invoice/Sale Bill No./Delivery Note No.
 - (f) Destination

Certified that the above goods are transported through the Check post and has been assigned Serial No. in the Vehicle Check Register kept in this office.

Certified that the above goods have been declared at this office and the details have been entered in the register of Transit Pass as Sl. No.....

Place :	(Seal)	Signature and Designation of
the		
Date:		Officer in charge of the first
Check		
Time:		Post of entry of goods/Officer
issuing		
		Transit Pass

The above particulars are true
Received 3 copies of the pass

Signature of the owner / driver / person
in charge of the vehicle / vessel.

Certified that the above goods have passed through this Check Post and has been assigned Sl. No..... in the vehicle Checking Register kept in this office.

Place :	(Seal)	Signature and Designation of
the		
Date:		Officer in charge of the last
Check		
Time:		Post before Exit.

Received the copy of pass

Signature of the owner / driver /
person in charge of the vehicle /
vessel.

Note: This pass shall be accompanied by the declaration in Form No.15 and shall be issued in triplicate. The original and duplicate shall be surrendered to the last Check Post and triplicate to be retained by the owner / driver / person in charge of the vehicle / vessel.
(Strike out whichever is not applicable).

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 7C

PERMIT FOR TRANSPORT OF NOTIFIED GOODS U/S. 46 (3)

[See Rule 66(2).]

HELP LINE contact persons/Ph. Nos.	DATE	D	D		M	M		Y	Y
	TIN*								
	C.S.T R.C.No								

*TIN= Tax Payer's Identification Number

No.....

VAT OFFICE
ADDRESS

I hereby permit the transport of the consignment detailed hereunder:

SEAL

Signature

Designation

DETAILS OF CONSIGNMENT PERMITTED TO BE TRANSPORTED

Description of Goods	Quantity	Value Rs.	Dated Signature of the authority Issuing the permit with Seal.
(1)	(2)	(3)	(4)

RESULTS OF CHECKING ON THE ROUTE

Designation and Head Quarters of the authority by whom transport of the Consignment was checked	Description of Goods	Quantity of Goods actually transported	Dated signature of the authority mentioned in column 1
(1)	(2)	(3)	(4)

TIN.....
(Tax Payer's Identification Number)

CST Reg: No.....

DEALER'S NAME AND ADDRESS

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 8

(For VAT dealers - Manufacturers)

[See rule 58(10)]

TAX INVOICE

CENTRAL EXCISE REGN.No..... **CASH / CREDIT** SSI/MSI/LSI Regn.No.....

(To be Prepared in Quadruplicate*)

Invoice No. & Date	Delivery Note No. & Date	Purchase order No. & Date	Despatch Document No. & Date, if any	Terms of Delivery, if any

Name & Address of Purchasing Dealer :

.....
.....

Telephone No.....Mobile.....Fax.....e-mail.....

TIN..... CST Reg. No.....

Sl. No.	Schedule with Entry No./Commodity Code	Commodity / Item	Rate of tax	Unit price	Quantity	Gross value	Cash Discount	Net value	Excise Duty	Taxable Value (9+10)	Tax amount	Grand Total (11+12)	Quantity discount/gifts free etc.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
TOTAL				xxx	xxx	xxx	xxx	xxx	xxx		xxx	xxx	
GRAND TOTAL IN WORDS													

E&OE

DECLARATION

(To be furnished by the seller)

Certified that all the particulars shown in the above Tax Invoice are true and correct in all respects and the goods on which the tax charged and collected are in accordance with the provisions of the KVAT ACT 2003 and the rules made there under. It is also certified that my/our Registration under KVAT Act 2003 is not subject to any suspension/cancellation and it is valid as on the date of this Bill.

**Authorised Signatory
[With Status & Seal]**

* **Original** for the buyer for the purpose of claiming Input Tax Credit, **Duplicate** for the Transport Copy, **Triplicate** for filing at the Check Post / Extra Copy & **Quadruplicate** to be retained with the seller

TIN.....
(Tax Payer's Identification Number)

CST Reg: No.....

DEALER'S NAME AND ADDRESS

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 8A

(For VAT dealers other than manufacturers)

[See rule 58(10)]

TAX INVOICE

CASH / CREDIT

(To be Prepared in Quadruplicate*)

Invoice No. & Date	Delivery Note No. & Date	Purchase order No. & Date	Despatch Document No. & Date if any	Terms of Delivery, if any

Name & Address of Purchasing Dealer :

.....

Telephone No.....Mobile.....Fax.....e-mail.....

TIN..... CST Reg. No.....

Sl.No.	Schedule with entry no. Commodity / Item	Commodity Code	Rate of tax	Unit price	Quantity	Gross value	Cash discount	Net value	Tax Amount	Total (9+10)	Qty. discount/ gifts, free etc.
1	2	3	4	5	6	7	8	9	10	11	12
TOTAL				XXX	XXX	XXX	XXX		XXX	XXX	XXX
GRAND TOTAL IN WORDS											

E&OE

DECLARATION

(To be furnished by the seller)

Certified that all the particulars shown in the above Tax Invoice are true and correct in all respects and the goods on which the tax charged and collected are in accordance with the provisions of the KVAT ACT 2003 and the rules made thereunder. It is also certified that my/our Registration under KVAT Act 2003 is not subject to any suspension/cancellation and it is valid as on the date of this Bill.

**Authorised Signatory
[With Status & Seal]**

* Original for the buyer for the purpose of claiming Input Tax Credit, Duplicate for the Transport Copy, Triplicate for filing at the Check Post / Extra Copy & Quadruplicate to be retained with the seller

TIN).....
(Tax Payer's Identification Number)

CST Reg: No.....

DEALER'S NAME AND ADDRESS

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 8B

*(For Customers when input tax credit is not required)
[See rule 58(10)]*

RETAIL INVOICE

CASH / CREDIT

(To be Prepared in Duplicate *)

INVOICE No.

Date :

Name & Address of the purchaser with TIN, if any

Telephone No.....Mobile.....Fax.....e-mail.....

Sl. No.	Sch.Entry No./ Commodity Code	Commodity / item	Rate of Tax	Unit price	Quant ity	Gross value	Cash Disco unt	Net value	Tax Amount	Total (9+10)
1	2	3	4	5	6	7	8	9	10	11
TOTAL				xxx	xxx	xxx	xxx		xxx	xxx
GRAND TOTAL IN WORDS										

E&OE

**Authorised Signatory
[With Status & Seal]**

***Original for the Buyer and Duplicate to be retained with the seller**

DEALER'S NAME AND ADDRESS

**THE KERALA VALUE ADDED TAX RULES, 2005
FORM No.8C**

[See Rule 58(10)]

**(To be prepared in triplicate)
INVOICE FOR WORKS CONTRACT**

TIN		Name and full postal address of the dealer with trade name and pin code	Serial Number.....
CST RC NO PAN		Date
		Work Order No.....& Dt...
		Total Amount of Contract Rs..... Including additions, if any Amount received including this Bill Rs..... Place of Work.....
		District.....	
		Details of Branches, Godowns.....	
		Telephone...Fax....E-mail... Website	Period of Contract.....

To
(Name and full address of the awarder with TIN, Telephone, Fax, E-Mail etc)

.....
Whether work completed: Yes/No.
Whether full payment received: Yes/No
Whether this bill for advance or part payment or part work..... (specify)

Sl.No.	Nature of Contract	Rate of Tax	Gross Amount of this Bill (provisional)	Deduction in respect of labour / service charges/ other admissible items(Provisional)	Net taxable value [4-5]	Tax Amount (Output Tax)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 to 25						
Total						
TOTAL (in words) Rupees.....						

Signature of the Authorised Person

- Note:** (To be prepared in triplicate)
1. Original for Awarder
 2. Duplicate as enclosure with return filed
 3. Triplicate for contractor

Guidelines: If the Works Contract involves transfer of finished product as such, no deduction for labour charges would be admissible. eg. contract for supply of furniture, boat, printed cartons, wedding card etc. On the other hand, when Works Contract involves transfer of goods IN SOME OTHER FORM, lawful labour/service charges are deductible. eg. Construction of buildings, bridges, dam, air-conditioning, interior decoration etc.

TIN No.
(Tax Payer's Identification Number)

DEALER'S NAME AND ADDRESS

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 8D

(For presumptive Tax & Compounded Tax Payers only)

[See rule 58(10)]

SALE BILL

CASH / CREDIT

(To be Prepared in Duplicate *)

BILL No.

Date.....

**SOLD TO / WORK EXECUTED TO
Name & Address**

.....
Telephone No.....Mobile.....Fax.....e-mail.....

Sl.No.	Sch.with Entry No./Commodity Code	Commodity / item	Unit Price	Quantity	Gross Value	Cash Discount	Net Value of sale /works contract
1	2	3	4	5	6	7	8
TOTAL				xxx	xxx	xxx	xxx
Amount in words							

E&OE

**Authorised Signatory
[With Status & Seal]**

***Original for the Buyer and Duplicate to be retained with the seller**

Note: Presumptive/compounded tax payers shall not collect tax

* TIN means Tax Payers Identification Number under KVAT ACT,2003

TIN No.
(Tax Payer's Identification Number)

DEALER'S NAME AND ADDRESS

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 8E

(For purchases of taxable goods made from unregistered dealers)

[See rule 58(10)]
PURCHASE BILL

CASH / CREDIT

[To be prepared in Triplicate]*

BILL No.

Date.....

PURCHASED FROM

Name & Address of Unregistered dealer

.....
Telephone No.....Mobile.....

Sl.No.	Commodity / Item	Sch. Entry No./Commodity Code	Unit Price	Quantity	Gross Value		Rate of tax	Net purchase cost	Purchase tax due
1	2	3	4	5	6	7	8	9	
TOTAL				xxx	xxx	xxx	xxx	xxx	xxx
NET PURCHASE COST IN WORDS									

E&OE

Authorised Signatory
[With Status & Seal]

1. ***Original** to be issued to seller, **duplicate** to accompany monthly return, and **triplicate** to be kept by purchasing dealer
2. TIN means Tax Payers Identification Number under KVAT ACT.
3. The purchasing dealer shall not collect tax directly or indirectly from unregistered dealers.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 8F

PARTICULARS TO BE CONTAINED IN INTERSTATE PURCHASE / STOCK TRANSFER

BILLS

{ SEE RULE 66(6) }

1.NAME AND ADDRESS OF THE CONSIGNOR WITH TIN
CST RC NO , PHONE NO ,E-MAIL , PAN ETC

--

2 .NAME AND ADDRESS OF THE CONSIGNEE WITH TIN
CST RC NO , PHONE NO ,E-MAIL , ETC

3. CONSIGNOR WHETHER SELLER/PRINCIPAL/AGENT

--

4. CONSIGNEE WHETHER BUYER/PRINCIPAL/AGENT

--

5.FULL DESCRIPTION OF GOODS with quantity

--

6. BILL NO. DATE AND VALUE

		RS.
--	--	-----

7. MODE OF TRANSPORT / VEHICLE NO

--

8. TRANSPORT DOCUMENT NO. / DA

--

DEPARTMENT OF COMMERCIAL TAXES

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 8G

(To be prepared in quadruplicate)

(For Remittance of Money into State Government)

[see Rule 27]

No.	CHAI AN
TIN	Return Period
Name of the dealer (With Trade Name if any)	Assessing Office
Address of the Dealer:	(With District)
	Commodity Code No
	Total Turnover Reported
	Taxable Turnover Reported

PURPOSE OF REMITTANCE			SPACE FOR BANK	
HEAD OF ACCOUNT	MAJOR HEAD	AMOUNT PAID		Sl.No. in the Scroll
	MINOR HEAD	RS.	Ps	
1. VAT				Cheque/DD tendered on
2. PT				Cheque/DD credited on
3. Compounded tax				BANK SEAL WITH DATE
4. Registration Fee				Signature of the Remitter
5. Interest				
6. Penalty				
7 Compounding Fee				
8. Licence Fee				
9. Others				
Total				
Total amount (in words)				
Details of payment (Cheque/D/D/Bank Particulars)				

Name of the Treasury

Original to Bank

Abbreviations VAT = Value added

Tax

Duplicate to Treasury

Triplicate to Assessing Officer

PT = Presumptive Tax

Quadruplicate to dealer

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 9

CREDIT NOTE / DEBIT NOTE

{See Rule 59 }

Serial No:

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
------	--	--	--	--	--	--	--	--

*TIN= Tax Payer's Identification Number

FROM

M/S

TO

M/S
(with TIN)

This is to certify that we have credited/debited(delete as appropriate) your account with value of goods sold/purchased /other amounts (delete as appropriate) together with taxes related thereto as specified hereunder and that similar document has not been issued before in respect of same transaction (s)

Particulars of credit/debit note	Description of goods	Quantity	Sale/Purchase Bill No.& Date	Date of return with document details	Amount	Related Tax	Remarks
Sales Return							
Purchase Return							
Sales Price Variation							
Purchase Price Variation							
Discount on Sales							
Discount on purchases							
Deficit/Damage on goods sold							
Deficit/Damage on goods purchased							
OTHERS							
TOTAL							

NOTE

(SEAL)

Signature & Status of Authorised Signatory

1. Every debit will have equivalent credit and vice versa
2. Every credit note would bear corresponding debit note and vice versa
3. Seller and Buyer will exchange credit/debit notes mutually
4. Time limit as per Rules apply to only sales/purchase returns.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10

VAT OFFICE ADDRESS

Return
 [for VAT Dealer]

(See Rule 22 (1))

HELP LINE contact persons/Ph. Nos.

2. DEALER DETAILS

Name of the dealer		Date							
Address of the dealer (Principal place of Business)		TIN							
Details of Branch		CST R.C.No							
Ph.....Fax...E-mail.....Webste..									
Return furnished for Principal Place of business OR Branch/ es at (Strike out whatever Is not applicable)									

Year	
Return Period	

(specify whether monthly/OR quarterly/annually)

II. TURNOVER DETAILS (VATABLE GOODS)

A. SALES /DIS POSALS (With output tax liability)

Nature of Transaction	Commodity	Schedule with entry OR RNR Goods	Rate of Tax.	Total Turnover	Exemption claimed	Taxable Turnover	Output Tax due	Output Tax collected
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

1. Local Sales (Own Goods)

- 1
- 2
-
- 5

Sub total

2. Local Sales (Commission goods)

- 1
- 2
-
- 5.

Sub total

3. Interstate sales

- 1
- 2
-

III Schedule								
12.5% goods								
Capital Goods								
Grand Total								

*** Value shown here should be exclusive of VAT paid**

D. SPECIAL REBATE U/S. 12

Descripti on of goods	Schedule entry, if any	Rat e of Tax	Purchase s Tax u/s 6(2) paid	Entry tax u/s 3 paid	Special rebate eligible (4+5)
1	2	3	4	5	6

III. TAX PAYMENT DETAILS [VAT Payable = (A+B) – (C+D)]

E	TAX AT CREDIT: Rs.	F	OUT PUT TAX: Rs.
1	Excess input tax at credit carried over from previous month. Rs.	1.	Tax due / collected as per sales invoice Rs.
2.	Input tax paid for the current month (C) Rs.	2.	Reverse Tax due (B) Rs.
3	Input tax on Capital goods Rs.	3	Purchase Tax due (B) Rs.
4	Input tax on sales returns Rs.	4	Input Tax on purchase returns Rs.
5	Special Rebate (D) Rs.	5.	Others Rs.
6	Others...Input tax credit on opening stock of goods held as on 1.4.2005 adjusted or refunds Rs.		
7.	Total tax eligible for set off (1+2+3+4+5+6) Rs.	6	Total output tax due (1+2+3+4+5) Rs.
			NET TAX PAYABLE (VAT) = (F-E) Rs.
			NET TAX CREDITABLE = (E-F) Rs.
			(In words) Rupees.....

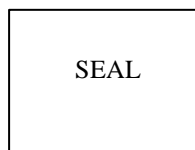
ENCLOSERS ATTACHED

- 1) Statement of local sales showing Invoice No. Date Goods, Value, Particulars of the buyer with TIN etc. Y or N
- 2) Statement of interstate sales showing Invoice No. Date. Goods, Value, Particulars of the buyer with TIN etc. Y or N
- 3) Statement of interstate stock transfer showing Invoice No. Date. Goods, Value, Particulars of the consignee with TIN etc. Y or N

- | | |
|--|--------|
| 4) Statement of export sales with full details | Y or N |
| 5) Statement of local purchases showing Invoice No. Date. Goods, Value, Particulars of the seller with TIN etc. | Y or N |
| 6) Statement of interstate purchases showing Invoice No. Date. Goods, Value, Particulars of the seller with TIN etc. | Y or N |
| 7) Statement of local purchases from unregistered dealers | Y or N |
| 8) Statement of import purchases with full details | Y or N |
| 9) Statement of local/interstate/import purchases of Capital goods with full details | Y or N |
| 10) Statement of credit/debit notes | Y or N |
| 11) Bills of lading /airway bill/delivery notes etc | Y or N |
| 12) Declaration forms – C/D/E/F/H/I | Y or N |
| 13) Stock inventory as on 31 st March (along with annual return) | Y or N |
| 14) Others (specify) | Y or N |

SELF ASSESSMENT DECLARATION

- I/ We declare that I/We have compared the above particulars with the records and books of my/ Our business and the same are truly, correctly and completely stated.
- I/ We certify that the net tax due has been paid at the designated bank (Chalan enclosed).

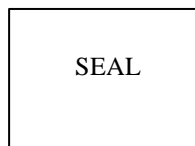


Signature
Name:
Status:
(Whether Proprietor, Manager ,
Partner,
Director, secretary etc. with seal)
✓ Whichever applicable

ACKNOWLEDGEMENT

The undersigned acknowledges having received the original of this return on the date mentioned below.

Date of receipt of return
officer



Signature of the receiving

FOR OFFICE USE

- Date of filling of return: [Counterfoil to be issued to the dealer within 15 days
- Date of scrutiny: of the filing of returns]
- Whether return accepted/ found defective:
- If the return is defective, defects in.
- Date of issue of notice:

6. Date of compliance :
7. State whether revised return filed and if so details:
8. Details of payments (of additional demand):
9. Signature of the official making data entry
10. Signature of the assessing authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10A

RETURN

(For presumptive Tax Dealers)

(See Rule 24)

HELP LINE contact persons/Ph. Nos.

VAT OFFICE ADDRESS

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								

*TIN= Tax Payer's Identification Number

*PIN= Presumptive Tax Payer Identification Number

1.PERIOD OF RETURN (QUARTER)

FROM	TO
------	----

2.DESRIPTION OF GOODS LOCALLY PURCHASED FRFROM REGD DEALERS

0%	1%	4%	12.5%
----	----	----	-------

3.PARTICULARS OF SALES

LOCAL (RS)	INTERSTATE	EXPORT
-------------	------------	--------

4.PARTICULARS OF INTERSTATE STOCK TRANSFERS

RS.....

5.TOTAL TURNOVER FOR THE RETURN PERIOD

RS.....

6.PRESUMPTIVE TAX @ 1% DUE ON TOTAL TURNOVER

RS....

7.AMOUNT OF PT PAID AND MODE OF PAYMENT
DECLARATION

RS....

I/WE..... HEREBY DECLARE THAT THE PARTICULARS
FURNISHED
HEREIN ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND
BELIEF

STATUS

SEAL

SIGNATURE,NAME &
OF THE SIGNATORY

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10 B

RETURN

[MONTHLY/QUARTELY/ ANNUAL FOR WORKS CONTRACTORS]

(Regular Assessment)

[See Rule 24]

HELP LINE contact persons/Ph. Nos.

I. DEALER DETAILS

Name of the Dealer:

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								

*TIN= Tax Payer's Identification Number

*PIN= Presumptive Tax Payer Identification Number

Status of the Dealer

Address (Principal place of Business)

.....

Year

--	--	--	--	--	--

Return Period

(Specify Month/Year)

Details of Branches

.....

Office

Officer

Telephone Fax E-mail.....

Return furnished for principle place of business/branch at(strike out whichever is not applicable)

II. TURNOVER DETAILS

A. TRANSFER VALUE (with output tax liability)

Nature of contract	Gross amount of contract receivable	Total assessable as per this return	Expemption claimed		Taxable Turnover (3-4)	Rate of Tax	Tax Due	Entry Tax paid on inputs	Balance Tax due
			Amt relatable to I Schedule goods	Amt relatable to labour/ services					
(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)

a. works contract where transfer is NOT in the form of goods u/s 6 (1) (e)								
b. Works contract where transfer is in the form of goods under section 6 (1) (d).								
i. I scheduled goods ii III scheduled goods iii. V Scheduled goods.								
TOTAL								

B. PURCHASES (with or without input tax credit and special rebating)

Description of goods purchased for use in works contract.	Value of Interstate / Import purchases including IV scheduled goods during the month	Value of local purchases from registered dealers during the month other than IV scheduled goods	Input tax paid thereon and eligible for setoff	Value of purchases from unregistered dealers for use in taxable works contract	Special rebating u/s. 12 equal to tax due thereon on the purchase value	Net input tax eligible for setoff and credit u/s. 11 (4-6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
I scheduled goods						

II scheduled goods						
III scheduled goods						
IV scheduled goods						
V scheduled goods						
TOTAL						

III. TDS DETAILS

Name and Address of the Awardee with RC No & TIN	Work order No and date	Nature of Contract (whether civil works or other works)	Gross amount of contract	Amount on which tax deducted at source by the awardee	Amount of tax deducted at source
TOTAL					

IV. TAX PAYMENT DETAILS [VAT payable = E-D]

D	TAX AT CREDIT: Rs.	E	OUT PUT TAX: Rs.
1	Excess input tax at credit carried over from previous month. Rs.	1.	Tax due / collected as per sales invoice deducting Entry Tax paid (A) Rs.
2.	Input tax paid for the current month deducting special rebate (B) Rs.	2.	Reverse Tax due as per statement Rs.
3	Input tax on Capital goods Rs.	3	Others Rs.
4	TDS Paid Rs.	4	Total output tax due (1+2+3) Rs.
5	Others..... Rs.		
6	Total tax eligible for set off (1+2+3+4+5) Rs.		

NET TAX PAYABLE (VAT) = (E-D) Rs.

NET TAX CREDITABLE = (D-E) Rs.

(In words) Rupees.....

Period	Tax paid	Interest Paid	Penalty paid	Cheque/DD/Chelman number	Date	Bank	Branch	Balance Tax Payable	Balance Amount Payable	Balance Penalty Payable

ENCLOSURES ATTACHED

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10 C

RETURN

[TO BE FILED BY AWARDERS QUARTERLY]

[See Rule 32]

HELP LINE contact persons/Ph. Nos.	DATE	D	D		M	M		Y	Y
	TIN*								

TO
Assessing Authority

Return Period	Quarter ended
---------------	---------------

VAT OFFICE
ADDRESS

Serial No.	Name and address of the contractor	Regn. Certificate No. if any and office of Regn.	Date of contract	Amount of contract	Period of completion of work	Whether the contract involves transfer of materials by the contractor	Payment so far effected	Amount deducted from the contract amount towards VAT	Details or payment of VAT	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

DECLARATION

Ihereby declare that to the best of my knowledge and belief the information furnished in the above is true and correct.

Signature :
Name/designation/statu

s

Place:

Date:

d.....											
e.....											

B.METAL CRUSHING UNITS

Type of metal crusher (whether primary/Secondary)	Capacity/Size of the machine	Number of machines	Amount of compounded tax per annum	Period to which tax paid (specify the quarter year	Compounded tax due
(1)	(2)	(3)	(4)	(5)	(6)
<u>Primary Crushers</u>					
<u>Secondary Crushers</u>					
TOTAL					

C. DEALERS IN COOKED FOOD (OTHER THAN BAR/STAR HOTEL)

Description of cooked food /Beverages, served/supplied	Total turnover	Exemption claimed	Taxable turnover (2-3)	Period to which tax paid (specify quarter/year)	Rate of tax	Compounded tax due
(1)	(2)	(3)	(4)	(5)	(6)	(7)
a. <u>Service at place of business</u>						
i. Cooked food						
ii Beverages						
b. <u>Catering/ Supply at other places</u>						
i. Cooked food						
ii Beverages						
TOTAL						
P.S. Sale Bills serially numbered from to issued during this return period.						

III. TAX PAYMENT DETAILS

Period	Tax paid	Interest Paid	Penalty paid	Cheque/DD/Chellan number	Date	Bank	Branch	Balance Tax Payabl	Balance Amoun	Balance Penalty
--------	----------	---------------	--------------	--------------------------	------	------	--------	--------------------	---------------	-----------------

								e	t Payabl e	Payabl e

IV. TAX DEDUCTED AT SOURCE

Name, address and of the awarder with RC. No/TIN	Work Order No & date.	Nature of Contract (Whether Civil works or other works)	Gross amount of contract.	Amount of Contract on which Tax deducted by the awarder	Remarks

SELF ASSESSMENT DECLARATION

- I/ We declare that I/We have compared the above particulars with the records and books of my/ Our business and the same are correctly stated.
- I/ We certify that the net tax due has been paid at the designated bank (Chalan enclosed).

Place:
Date :

Signature
Name:
Date:
Status:

(Whether Proprietor, Manager ,
Partner,
Director, secretary etc. with seal)

FOR OFFICE USE

- Date of filing of return: [Counterfoil to be issued to the dealer within 15 days
- Date of scrutiny: of the filing of returns]
- Whether return accepted/ found defective:
- If the return is defective, nature of defects
 -
 -
 -
- Date of issue of notice:
- Date of compliance :
- State whether revised return filed and if so details:
- Details of payments (of additional demand):
- Signature of the Receiving Officer:

INSTRUCTIONS :

A. FOR WORKS CONTRACTORS

1. Statement showing particulars of goods purchased locally for use in works contract with name, address and RC No & TIN, quantity, value etc shall be enclosed along with return filed.
2. Statement showing particulars of goods imported for use in civil works with name & address of the supplier, quantity, value etc and 'C' forms used thereof shall be enclosed with return filed.
3. Statement showing particulars of goods imported for use in contracts other than civil works with name and address of the supplier, quality, value etc and 'C' forms issued thereof shall be enclosed along with the return filed.
4. Stock inventory as on 31st march showing full particulars and value of goods held in closing stock and work – in progress shall be enclosed along with the annual return.
5. Proof for TDS shall be enclosed along with return filed

B. FOR METAL CRUSHING UNITS

1. Certificate from the Department of Mining and Geology, Kerala certifying details and capacity of each unit shall be attached to the first quarterly return filed every year.

C. FOR DEALERS IN COOKED FOOD

2. Statement showing detailed particulars of exemption claimed together with proof shall be enclosed along with return filed.
3. Statement showing detailed particulars of outdoor catering or supplies made outside place of business with name, address and RC No of the awardee together with payment details shall be enclosed alongwith return.
4. Statement showing particulars of goods purchased locally and interstate for use in manufacture of cooked food shall be enclosed along with annual return.
5. Statement showing particulars of machinery equipments appliances and utensils purchased interstate using 'C' form shall be filed along with annual return.
6. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted on the return filed.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10 E

RETURN

[for Casual Trader]

{ See Rule 23 }

HELP LINE contact persons/Ph. Nos.

VAT OFFICE
ADDRESS

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
------	--	--	--	--	--	--	--	--

*TIN= Tax Payer's Identification Number

01 Period	From	To
------------------	------	----

02 Name and Address

03 Goods sold taxable at:

Sl.No	Rate of Tax	Description of Goods	Total Turnover	Exempted Turnover	Taxable Turnover	Tax collected	Tax Due
a)	1%						
b)	4%						
c)	12.5% RNR						
d)	0%						
	Total:						

04 Tax paid: Rs.....

05 Balance: Rs.....

06 Mode of payment.....

Signature and status of the authorized person.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10 F

RETURN

[for Government Departments/Local Bodies/Autonomous Institutions]

(See Rule 24)

HELP LINE contact persons/Ph. Nos.

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TO

The Jurisdictional Tax Officer,

VAT OFFICE

ADDRESS

NAME OF STATE/CENTRAL/UNION TERRITORY
GOVT DEPTS OR LOCAL BODIES/AUTONOMOUS
INSTITUTIONS/BOARDS/CORPORATIONS/STATUT
ORY AUTHORITIES ETC

I/WEBEING DULY AUTHORISED OFFICER OF THE
DEPARTMENT/INSTITUTION MENTIONED ABOVE HEREBY DECLARE THE PARTICLARS OF
SALES/PURCHASES OF GOODS EFFECTED AS REQUIRED UNDER THE PROVISIONS OF
KERALA VALUE ADDED TAX ACT 7 RULES THEREUNDER-

1. Return Period

FROM	TO
------	----

2.Details of sales

Nature of goods	Total sales	Taxable sales	Tax Collected/ Tax due

3.Particulars of the buyer

ADDRESS

TIN

4.Details of local purchases
from registered dealers

Goods	Purchase value	Particulars of the Supplier	TIN
Goods	Particulars of supplier TIN	Purchase value	Whether D Form used

5.Details of interstate purchases

6.Details of works contracts
executed

Details of Work awarded	Particulars of Contractor &TIN	Contract value	Details ofTDS
----------------------------	-----------------------------------	----------------	---------------

7.Particulars of remittance

Value Added Tax collected	Tax Deducted at Source	VAT otherwise due
---------------------------	------------------------	-------------------

8.Reasons for non-remittance of tax , if any.

--

I/Wehereby declare that the particulars furnished above are true to the best of my/our knowledge and belief.

SEAL

Name,signature and status of
Authorized Person

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10 G

Notice

[for rejection of return and best-judgement assessment u/s 22(3)]

{ See Rule 22(7) }

VAT OFFICE
ADDRESS

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
------	--	--	--	--	--	--	--	--

*TIN= Tax Payer's Identification Number

HELP LINE contact persons/Ph. Nos.

Gentlemen,

The undersigned in constrained to propose best-judgement assessment on you on the basis of particulars furnished hereunder:

Return Period	<i>From</i>	<i>To</i>
----------------------	-------------	-----------

Reason Codes

- 01 Statutory return has not been filed despite liability.
- 02 Revised return has not been filed curing defects in original return despite intimation
- 03 Tax dues/interest/penalty associated with return(s) have not been paid fully.
- 04 Input Tax credit claimed on opening stock as on.....exceeds permissible limit/inadmissible
- 05 Input Tax credit claimed on capital goods exceeds permissible limit/inadmissible
- 06 Output Tax conceded appears understated in relation to inputs/input tax credit (see annexure for details)
- 07 Input tax claimed appears overstated in relation to outputs/output tax (see annexure for details)
- 08 Reverse tax has not been conceded in respect of input tax credit irregularly availed eg. Interstate stock transfer (see annexure for details)
- 09 Reverse tax conceded appears disproportionate/understated in relation to input tax credit availed (see annexure for details)
- 10 Special Rebate claimed is inadmissible/exceeds permissible limit (see annexure for details)
- 11 Refund claim is not supported by documents/exceeds permissible limit (see annexure for details)

- 12 Refund adjustment claim is not supported by documents/exceeds permissible limit (see annexure for details)
- 13 Evidence for export not enclosed
- 14 Evidence for interstate sales not enclosed
- 15 Particulars of Debit/Credit Notes not furnished.
- 16 Misclassification of commodities and erroneous computation of tax (see annexure for details)
- 17 Others

(' 0 ' appropriate box)

You are hereby afforded an opportunity of being heard in the matter and also to file any documentary evidence or revised return before the undersigned at.....(time) on.....(date) or latest byin default whereof the assessment for the return period from.....to..... would be completed to the best of my judgement in the following manner.

Free Text Box for proposal

Kindly note that adjournment would not be granted except under unavoidable contingencies.

SEAL

Signature and designation of Commercial Tax Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10 H

Notice

[for cheques dishonored]

{ See Rule 28 }

VAT OFFICE
ADDRESS

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
------	--	--	--	--	--	--	--	--

*TIN= Tax Payer's Identification Number

HELP LINE contact persons/Ph. Nos.

NOTICE

Gentlemen,

Please take notice that the cheque bearing particulars mentioned hereunder and tendered by you towards payment of tax/interest/penalty/compounding fee/renewal fee/(others)..... (delete as appropriate) has been dishonored for the reasons stated.

1. Cheque particulars

No.	Date	Amount
-----	------	--------

2. Bank Particulars

Name	Branch
------	--------

3. Payment particulars

--

4. Reason for dishonor of cheque

Insufficient funds	Unauthenticated	Invalid with wrong date/ no signature	Others
--------------------	-----------------	--	--------

WARNING Kindly note that you are not permitted to make cheque payments for six months from ..(date) or for a period upto(date)

SEAL

Signature and designation
of the Commercial Tax Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 11

RETURN

[TO BE FILED MONTHLY BY OWNERS OF VEHICLES/VESSELS ETC]

[See Rule 29]

HELP LINE contact persons/Ph. Nos.

NON-DEALER REF.NO......

Name and address of the owner of vehicle or vessel:

The month to which the return relates:

Sl No.	Date of Delivery of goods	Name and full address of the consigner	Name and full address of the consignee with R.C.No. & TIN
(1)	(2)	(3)	(4)

Name and date of Sale bill/ delivery note / way bill/ certificate of ownership	Description of goods	Quantity of goods	Value	Remarks
(5)	(6)	(7)	(8)	(9)

DECLARATION

I/Wedeclare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of

Name and signature of the vehicle or vessel.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 11 B

RETURN

[TO BE FILED BY A BANK MONTHLY IN RESPECT OF ALL BILLS DISCOUNTED,
CLEARED OR NEGOTIATED]

[See Rule 31]

HELP LINE contact persons/Ph. Nos
Non-Dealer NO.....

Name and address of the bank.....

The month to which it relates

Serial No.	Date on which the bills was discounted/ cleared/ negotiated	Name and full address of the drawer or consignor of goods	Name and full address of the drawee or consignee	Details of the Hundi or bill, R.R., bill of loading etc. enclosed with the bills
(1)	(2)	(3)	(4)	(5)

Description of goods	Quantity of goods	Total amount of bill	Bank commission	Remarks
(6)	(7)	(8)	(9)	(10)

DECLARATION

I/Wedeclare that to the best of my/our knowledge that the information furnished in the above return is true and correct and that it relates to the month of

Signature of the agent
with the seal of the Bank

Place:

Date:

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 12

NOTICE OF DEMAND

[See Rules 22,38,52,53 & 55]

HELP LINE contact persons/Ph. Nos.

Registration Certificate No.....

Tax Identification No.....

Demand No.....

Year/Return Period.....

To

.....

.....

(Dealer)

Take notice that on the basis of return in form No.10 filed by you for the return period and/or as per this office proceedings dated relating to assessment or otherwise you are liable to pay balance dues as shown below

Sl No.	Particulars	Due	Paid	Balance
1.	Tax			
2.	Redemption fee			
3.	Interest			
4.	Penalty			
5.	Registration Renewal fee			
6.	Others			
	Total	Rs.	Rs.	Rs.

This balance amount of Rs..... (Rupeesin words) shall be paid within fifteen days from the date of service of this notice by crossed cheque or crossed demand draft in favour of the undersigned or by remittance into the Government Treasury at failing which the same will be recovered as if it were an arrear of land revenue and/or fine imposed by Magistrate besides being proceeded against for imposition of penalty under Section 68 / Section 69 of the Act.

Place :

Signature of the Assessing

Authority

Date :

(Strike out whichever is not applicable)

Note : If payment is made by cheque; the cheque shall be acceptable by the Assessing Authority and the treasury concerned / and the dealer shall ensure encashment of the cheque when presented to Bank.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 12A

ARREAR NOTICE

[See Rules 41 (2)]

HELP LINE contact persons/Ph. Nos.

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								
CIN*								

TO

M/S
Gentlemen

VAT OFFICE
ADDRESS

Sub: Tax arrears due – payment – regarding

As per office records it noticed that you are in arrears of tax and other amounts detailed below:

Sl.no	Year	VAT/PT/CT		Interest		Penalty		Others(specify)		Total	
		Rs.	Ps	Rs.	Ps	Rs.	Ps	Rs.	Ps	Rs.	Ps.
1											
2											

You are therefore requested to let met know if you have already paid the above amounts and if so, you may please furnish details of remittances against the above. If, however, you have obtained stay from recovery of the above dues you may please furnish details. Any other information such as assessment order relating to the above years cancelled, modified or remanded in appeal. If any, may also be furnished.

If any amounts shown above are still due, the same shall be paid within seven days or of the receipt of this notice.

If nothing is heard from you in reply to this communication it will be presumed that you are in arrears of the amounts noted above and follow-up action will be taken to recover the defaulted amount by attachment,distrainment and sale of your immovable and moveable property as provided under KVAT Act & Rules.

SEAL

Yours faithfully,
Signature of the Commercial Tax
Authority with designation.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 13

[See Rule 60]

I/We have to report that statutory audit of(Name and address of the dealer, Registration Certificate No.. and TIN) was conducted by me /us/M/s in pursuance of the provisions of the Act and I / We annex hereto a copy of my /our/ audit report datedalong with a copy each of the audited Trading/ Manufacturing and profit and loss account for the year ended on and a copy of the audited balance sheet as at along with the documents declared by the relevant Act to be a part of, or annexed to ,the profit and loss account and balance sheet .

In my/ our opinion and to the best of my /our information and according to the information given to me /us the particulars given in Form 13 annexed are true and correct.

Explanatory note is annexed on the points on which I/ We do not agree

Place:

Chartered Accountant

Date :

Note:-

1. Delete whichever is not applicable
2. This report shall be signed by a chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Act 38 of 1949).

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO .13A

**STATEMENTS OF PARTICULARS IN THE CASE OF PERSON
CARRYING ON BUSINESS**

[See Rule 60]

VAT OFFICE
ADDRESS

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*											
C.S.T R.C.No											

*TIN= Tax Payer's Identification Number

1. Name of the Dealer :
2. Address :
3. Registration No. :
4. Assessment Year :
5. No. of permits obtained u/s.18 of the KVAT Act :
6. Books of account maintained (Details to be furnished) :
7. Method of accounting employed (indicate whether any change from the method of accounting employed in the immediately preceding year) :
- (I) Method of valuation of opening and closing stock
- (II) State whether there is any change in the method of valuation of any of the items as compared to the method employed in the immediately preceding year :

In the case of manufacturing concerns:-

Detailed manufacturing account with quantity and value of each item of stock, goods consumed finished goods, by products and storages separately and give percentage of yield and shortage.

In the case of all dealers: -

Trading account separately showing particulars in respect of each class of goods classified by the dealer, as given in the schedules to the KVAT Act, 2005. (Separate details in respect of

taxable and non –taxable turnover shall be furnished): -

ANNEXURE – A

TRADING ACCOUNT

- | 1. Name of goods: | Quantity | Amount |
|-------------------|----------|--------|
|-------------------|----------|--------|
2. Schedule and item under which the above goods was classified by the dealer, with the rate of tax and point of levy thereof.
- a. Opening stock
 - b. Receipt of goods
- i) Purchase:
- a. Intra-state
 - b. Inter-state
 - c. In the course of import
 - d. Direct Expenses thereon
- ii) Transfers:
- a. From HO/Branches
 - b. Consignment stock transfer
- iii) Manufactures:
- iv) Other Receipts (give details):
- c. Total (a) +(d)
 - d. Issue of goods:
- i) Sales:
- a. Intra-state
 - b. Inter-state
 - c. In the course of import
- ii) Transfers:
- a. To HO/Branches
 - b. Consignment stock transfer
- iii) Consumption:

- iv) Other issues (give details):
 - e. Closing stock
 - f. Total (d) +(e)
 - g. Gross profit (o –(c))
 - h. Percentage of gross profit to sales
- 11. In the case of transfer of right to use goods give details of turnover
- 12. In the case of works contract executed

A. Give details of each works contract separately as follows: -

- i) Total contract amount of each works contract
- ii) Period of contract
- iii) Turnover of works contract for the year taxable at each rate as classifieds
- iv) Value of goods supplied by the awarder.
- v) Value of goods returned to the awarder
- vi) Details of deductions allowable from the turnover
- vii) Details of sub-contract awarded by the contractor

B. Details of clearance certificate obtained from the assessing authority.

- a) Number and date
- b) Name and address of the awarder
- c) Contract amount

13. In case of works contract awarded

a. Details of works contract awarded during the year

Description of work	Name and address of the contractor Rs.	Contract amount paid Rs.	Clearance certificate amount Rs.	Tax withheld Rs.	Particulars of remittance to government Rs.
(1)	(2)	(3)	(4)	(5)	(6)

b. Details of goods supplied by the awarder to the contractor

- c. Details of clearance certificate produced by the contractor
 - i) Number and date
 - ii) Amount for which clearance was obtained
 - iii) Assessing authority who issued the clearance certificate
- 14. Sale of fixed assets :(give description of the assets)
 - a) taxable turnover
 - b) non –taxable turnover
- 15. Turnover of scrap/wastage and other items not give above.
- 16. Turnover in respect of which tax is leviable under Section 6(2) of the KVAT Act ,2005
- 17. Total turnover for the year (give details)
- 18. Turnover taxable at a reduced rate or exempted under S. of the KVAT Act, 2005 and rate applicable thereon (give details)
- 19. Turnover under S.6(2) of the KVAT Act, 2005
- 20. Particulars of deduction allowable under the KVAT law from the total turnover, separately for each class of goods
- 21. Particulars of deduction allowable under the CST law from the total turnover, separately for each class of goods
- 22. Particulars of computation relating to special rebating scheme u/s. 12 .
- 23. The total amount of VAT collected during the year (monthly collection particular annexed)
- 24. The total amount of VAT, TOT and surcharge paid during the year. (monthly payment particular annexed)
- 25. The total amount of CST collected during the year (monthly collection particular annexed)
- 26. Total amount of INPUT TAX CREDIT AVAILED during the year (monthly collection particulars annexed)
- 27. The total amount of REVERSE TAX due and adjusted during the year (Month – war details annexed)
- 28. The total amount of CST paid during the year (monthly payment particulars annexed)
- 29. Particulars of amount collected as deposit towards output tax or tax paid to suppliers or in lieu of tax.
- 30. Whether there is any excess or illegal tax collection, if so whether the same has been remitted to government (give details)
- 31. Whether the purchase are supported by bills /invoices .if not, give details
- 32. Whether the sales are supported by invoices, as required under Rule 53 of KVAT Rules 2005.If not, give details
- 33. Details of inspection of the place of business of the dealer during the above year
- 34. Details of offence compounded under Kerala Value Added Tax Act during the above year

35. Details of penalty imposed under the KVAT Act or the CST Act
36. Details of prosecutions if any pending under the KVAT Act or the CST Act
37. Details of security deposit or penalty paid in connection with transport of goods during the above year, under the Kerala Value Added Tax Act
38. Details of fees paid during the above year for registration and permits under Kerala Value Added Tax act or Central Sales Tax Act and for their renewal.

DECLARATION

I,Managing Partner/Proprietor /Managing director /Manager of M/s(name and address)..... do hereby declare that the particulars given above are true and correct to the best of my knowledge, information and belief.

Place :	Signature
Date:	Name:
	Status:

Note :

1. The above statement shall be signed by a Chartered Accountant duly authorized in addition to the dealer.
2. The goods may be classified in the above statement as per the description in the schedule to the Kerala VALUE ADDED TAX ACT, 2003.
3. The above statement shall furnish the complete particulars in accordance with the Kerala Value Added Tax and Central Sales Tax Laws.
4. The above particulars shall be prepared by the dealer and submitted along with Form No 12

ANNEXURE - B

(Compulsory for manufacturing concerns)

MANUFACTURING ACCOUNT

Statement of particulars in the case of person carrying on manufacturing

- Name & Address :
- Year ended 31st March :
1. Books of accounts :
- a) maintained
- b) examined :
2. Method of accounting employed (indicate whether any change from the method of accounting employed in the immediately preceding previous year):
3. 1) Method of valuation of opening and closing stock
2) State whether there is an change in the method of valuation, of any of the items as compared to the method employed in the immediately preceding previous year :
4. Quantitative particulars of principal items of goods, raw materials, finished products etc. dealt with (1) In the case of Manufacturing concerns :

Raw Materials

- a) opening stock
- b) purchase during the year
- c) consumption during the year
- d) sales during the year
- e) closing stock
- f) yield of finished products
- g) percentage of yield
- h) shortage

Finished Products

- a) opening stock
- b) purchase during the year
- c) quantity manufactured during the year
- d) sales during the year
- e) closing stock at the end of the year
- f) shortage and percentage thereof

DECLARATION

I, Managing Partner/Proprietor /Managing director /Manager of
M/s(name and address)..... do hereby declare that the
particulars given above are true and correct to the best of my knowledge, information and belief.

Place:	Signature
Date:	Name:
	Status:

CERTIFICATE

This is to certify that in my / our opinion and to the best of my / our information and
according to the information given to me / us the particulars given in Form No.13 above are true
and correct.

Place	Signature
Date:	Name &
	Address

Notes :

1. Information in regard to these sub-items may be given to the Extent available
2. Separate quantitative details on the above lines should be given in respect of by product, if any
 - i. In the case of Traders/dealers in goods / Finished goods
 - ii. Trading account /Manufacturing account in respect of each class of goods taxable at different rates
 - iii. Trading account /manufacturing account in respect of each class of declared goods taxable at different rates
 - iv. Trading Account /Manufacturing Account in respect of each class of goods for which exemption from tax is claimed
 - v. Trading account manufacturing account of interstate sales
 - vi. Consignment sales account
 - vii. Commission sales account
 - viii. Consignment sales made outside

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 15

FORM OF DELIVERY NOTE

[See Rule 58(16)]

(To be maintained in triplicate marked original, duplicate, triplicate and serially machine numbered)

1. Book No./Serial No.

SEAL

VAT OFFICE
ADDRESS

2. Office of Issue

3. Date of issue of Way Bill by consignor
y y

d d m m

Date of Issue									
---------------	--	--	--	--	--	--	--	--	--

Time of commencement of

4. Name and address of the consignor

TIN*									
CST RC NO									

5. Name and address of the consignee

TIN*									
CST RC NO									

6	Place from which goods consigned	Place to which goods consigned
---	----------------------------------	--------------------------------

7. If the consignor is transporting goods:
- (a) In pursuance of sale for purpose of delivery to the buyer: or
 - (b) After purchasing them from registered dealers; or
 - (c) After purchasing them from unregistered dealers or agriculturists
 - (d) From one of the shops or godown to an agent for sale
 - (e) From shop to godown to another shop or godown for purpose of storage or sale or;
 - (f) To his principal having purchased them on his behalf; or
 - (g) To his agent for sale on consignment basis

(Mark "Ö" whichever is applicable)

The Name and address and TIN, if any, of the Dealer/Person

A. to whom the goods are consigned

B. from whom goods were purchased/procured

Name	A
Address	

Name	B
Address	

8. Description, quantity and value of goods.

Sl.No.	Commodity	Invoice No./Date	Quantity	Value of Goods
1				
2				
3				
4				
5				

9. Name and address of the owner of the goods vehicle or vessel by which the goods are organised

Name Address

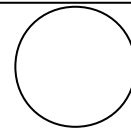
Vehicle/Vessel Number

I/We certify that to the best of my / our knowledge the particulars furnished herein are true, correct, complete and that nothing has been concealed therein.

Name, address and signature of the persons To whom the goods were delivered for transporting with status of the person signing

Name and dated signature of the Consigner/his Agent/his Manager
--

SEAL OF
DEALER



<i>Free text box for instructions:</i>
--

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 16

CERTIFICATE OF OWNERSHIP

[See Rules 58 (18)]

1. Full name and address of the person who owns the goods.
2. Details of the goods transported
 - a. Number of packages/ cases/ bundles/ bags etc.
 - b. Weight
 - c. The value of the goods estimated
3. Extent of agricultural holdings with Survey No. of the person mentioned in item (1)
4. The name of the place to which the goods are transported.
5. The name and the No. of the vehicle/ vessel through which the goods are transported.
6. The place from which the goods are transported
7. The purpose for which the goods are transported

8. If for sale the name and address of the person to whom he (the owner of the goods) usually sell goods (if the purchaser is a registered dealer, the registration certificate No. and the officer in which is registered should also be given)

DECLARATION

I/Wedeclare that to the best of my/ our knowledge that the information furnished above is true and correct.

Place:
goods
Date:

Name and signature of the owner of the

Note : In case when the value of the goods exceeds Rs. , this certificate should be counter signed by an officer of the Commercial Taxes Department of not below the rank of an assessing authority, with name, designation and office seal.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 17

NOTICE

[FOR THE PRODUCTION OF ACCOUNTS, DOCUMENTS, REGISTERS, STATEMENTS etc.]

[See Rules 38 & 101]

HELP LINE contact persons/Ph. Nos.

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								
CIN*								

TO
M/S

VAT OFFICE
ADDRESS

Whereas your attendance is necessary to give evidence/whereas the following documents (herein describe the documents in sufficient details for proper identification with reasonable certainty) are required with reference to an enquiry under the Kerala Value Added Tax Act, 2003 (here enter briefly the subject of the enquiry) now pending before me, you are hereby summoned to appear in person or through an authorized representative to produce, or cause to produce, the said documents before me on theday ofat..... O' clock at (place).....

Without prejudice to the provisions of any other law for the time being in force, if you intentionally omit or fail to attend and give evidence or to produce the books of accounts registers, records / or other documents, as required, a penalty upto Rs._____ (Rupees..... only) may be imposed upon you under Section.....of the KVAT Act, 2003.

Given under my hand and seal this.....day of.....

Place:
Date:

Assessing Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 17A

NOTICE

[Under Section 47(2) of the Kerala Value Added Tax Act, 2003]

[See Rules 67]

No.....

Office of the.....

Camp at.....

Date

Time

To		
Name.....		
Address.....		
1	Sl.No. in the register of check of vehicle	
2	Date and hour of check	
3	Vehicle/Vessel Number	
4	Name & address of the owner of the vehicle/vessel	
5	Name of Driver with Address and Driving Licence number	
6	Name and address of the consignor with TIN	
7	Name and address of the consignee with TIN	
8	Name & address of transporting agency (if any)	
9	Details of documents accompanied	
10	Details of goods	
11	Quantity	
12	Total value of the goods as per documents	

Whereas on inspection of your vehicle / vessel/..... and the goods transported therein the following irregularities have been identified.

(i)Goods under transport are not accompanied by any documents prescribed under section 46(3) of the KVAT Act,2003

(ii)The documents produced in support of the goods under transport is for the transport of.....whereas the goods actually under transport is a different item namely..... Thus there is no relation between the documents accompanied and the actual goods under transport.

(iii)The quantity shown in the accompanying documents isKgs/Tons/Nos whereas the vehicle/vessel/.....contain..... Kgs/Tons/Nos

(iv)The consignee/consignor shown in the documents is fictitious since (specify reasons).....

(v)The delivery note accompanying the goods is not yje one issued by the department and hence suspected to be bogus

(vi)The goods are under transport from outside the state,whereas the consignee is a dealer paying presumptive tax under section 6(5)/compounded tax under section 8()

(vii)The documents accompanying the consignment is seen to have been manipulated (specify reasons)

(viii) Other reasons (specify other irregularities identified on inspection)

For the above reasons, the genuineness of the documents produced bonafides of the transport and attempt to evade payment of tax payable under the Kerala Value Added Tax Act,2003 is suspected.

Therefore in exercise of the powers conferred under sub-section (2)of Section 47 of the KVAT Act, 2003 read with KVAT Rules 2005 there under, the aforesaid goods/ and vehicle are hereby detained/proposed to be detained.

You are hereby afforded an opportunity to show cause, if any, against the proposed detention of goods/and vehicle within 24 hours on receipt of this notice together with supporting evidence, in original or to remit the security deposit, in lieu of detention, of Rs...../ (Rupees.....only) being double the amount of tax attempted to be evaded.

Signature and Designation
(Officer detaining the vehicle and/goods)

ACKNOWLEDGEMENT OF NOTICE

Received the notice

Signature with date and time

Name and Address with status

(Owner or person in charge of goods/vehicle, Driver)

Copy to

The Manager/Person in charge of the transporting agency.....

The goods covered under LR/GC.....shall be detained in your godown at.....and shall not be released until getting a release order from this office.

(In case the goods are proposed to be detained at the godown of the transporting agency)

(Release order to be printed overleaf)

Proceedings of the Commercial Tax Officer/Inspector,.....(Name of office)

Present Sri/Smt

Subject :- Kerala Value Added Tax Act, 2003– Inspection of goods in transit – Section 47
read with Rule 67 – Detention of vehicle and/goods – Vehicle No. –
Security furnished/genuineness proved – released – orders – issued
Read :- (i) Notice No. dated issued under section 47 of KVAT Act, 2003
(ii) Reply dated.....furnished by

ORDER NO. Dated

(1) M/s, Sri/Smt....., the owner of the goods/vehicle/person in charge of the goods had remitted an amount of Rs...../-(Rupees.....only) as security deposit for and on behalf of M/s,as per receipt No.....dated.....in respect of the goods covered under the notice read above.

Therefore the vehicle and/goods detained as per the notice read as 1st paper above is hereby ordered to be released.

(2) Having considered the reply/objection filed by Sri/Smt/M/s.....as per reference read as 2nd paper above, with reference to the documents filed in support of the contentions put forth therein and also based on the verification made with regard to the genuineness of the documents filed, I am convinced that there is no willful attempt at evasion of tax in respect of the goods covered under the notice cited.

Therefore the vehicle and/goods detained as per the notice read as 1st paper above is hereby ordered to be released without collecting security deposit/ after collecting advance tax which has been remitted as per receipt No.....dated.....

Signature.

To
Sri/Smt/M/s

ACKNOWLEDGEMENT
Received the Release Order with vehicle and goods

Signature with date and time
Name and Address with status
(Owner / Person in charge of goods/vehicle, Driver)

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 18

AUTHORIZATION

[FOR AUDIT VISIT U/S.23(1)]

[See Rule37]

To

.....

.....

(Officer to whom issued)

Whereas on consideration of information placed before me I am satisfied that an audit is to be conducted at the following business place(s) (here specify the details of business places for audit).

.....

.....

.....

You are hereby authorized to audit any returns, books of accounts, any other records or stock statements and goods relating to the return period..... within days of the receipt of this intimation. The report on the execution of audit should reach the undersigned within days of the completion of audit authorized.

Place

Date

/ Seal /

Designated Deputy Commissioner

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 18A

NOTICE

[FOR AUDIT VISIT UNDER SECTION 23(4)]

[SEE RULES 37(2)]

.....

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								
CIN*								

TO
M/S

VAT OFFICE ADDRESS

Authorization Ref. No

Whereupon your place of business has been selected for audit under Sec.23 of the Kerala VALUE ADDED TAX ACT, 2003, it has become necessary to verify your returns, books of accounts, any other records, stock statements and goods relating to the return period, it is proposed to visit the following places of business at a.m. / p.m. on

You are therefore directed to render all necessary facilities for conducting audit or to cause rendering such facilities through any competent person authorized by you in the event of your absence with reasonable cause. Any statement given or any act done by such person on your behalf shall be fully binding on you.

Failure on your part to comply with the directions aforementioned would make you liable for best judgment assessment with forfeiture of input tax credits as laid down u/s.23(6) of the Act, besides penal action / prosecution.

Place:
Date:

Signature of the
Designated Audit Officer

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 18B

CERTIFICATE OF AUDIT

[See Rule 37 (3)]

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								
CIN*								

TO
M/S

VAT OFFICE
ADDRESS

Authorization Ref. No & Date

This is to intimate Shri/Smt./Messrs that your place of business has been visited and the following books of accounts and connected records for the period..... have been audited on.....

.....
.....
.....

(Specify the particulars of accounts and records audited).

--

MENTION DEFECTS/IRREGULARITIES NOTICED

FREE TEXT BOX FOR DESCRIPTION

Place :

Signature of the designated

Date :

Audit Officer

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 19

AUTHORISATION UNDER SECTION 44 (7)

[for inspection/search/seizure]

[See Rules 63(1)]

To

.....
.....

(Officer to whom issued)

Whereas on consideration of information placed before me I am satisfied that a search of (Specify particulars of the residential accommodation) is required*/ it is necessary to break open.....(specify items) in(specify details of place or premises etc.)

This is to authorise you (name and designation of authority / authorities)to enter and search the said residential accommodation/ break open the said(specify items) with the assistance of such police or other officers of the Government as you consider necessary

Place:
Date:

(Seal)

Signature
Commissioner
Commercial
Taxes

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 20

Declaration

[To be filed before the Awarder by Contractor]

(See Rule 42(1))

Sl. No

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

TIN*								
PIN*								
CIN*								

TO Status

VAT Payer	Presumptive Tax Payer	Compounded Tax Payer
-----------	-----------------------	----------------------

M/s

[' 0 ' as appropriate]

Gentlemen,

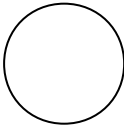
I/We request you to kindly effect deduction of tax at source (TDS) in respect of the Works Contract executed/being executed by me/us as per particulars furnished hereunder:

1. Work order No. & date
2. Work site address
3. Gross value of contract
4. Payment relating to this declaration
5. Progressive payment already received including this declaration
6. Total assessable value of works contract relating to this declaration
7. Taxable value of works contract relating to this declaration
8. VAT due on 4% taxable works contract Rs.
9. VAT due on 12.5% taxable works contract Rs.
10. Total VAT due and deductible as TDS Rs
11. Total compounded tax @ 2% deductible on total assessable value Rs

12. Total presumptive tax @ 1% deductible
on total assessable value

Rs

I/WeS/o.....on behalf of M/s.....
.....hereby affirm and declare that the particulars furnished
herein are true, correct and complete to the best of my knowledge and belief and that
nothing is concealed therein.



Signature of authorized person

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 20 A

C E R T I F I C A T E

[See Rule 42 (1)]

Certificate No.

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

<i>HELP LINE</i> contact persons/Ph. Nos.
--

TIN*								
PIN*								
CIN*								

TO

M/S

VAT OFFICE
ADDRESS

Certified that Sri/ Messrs.....(Name and address of the contractor) dealer holding Registration Certificate No.....and Tax Identification Number..... and an assessee of this office is entitled to receive payment of the contract amount in full without any deduction of tax in respect of the following contracts.

Sl. No.	Name and address of the awarder	Gross Value of contract	Period of contract	Brief description of contract	Place of work	Work order
(1)	(2)	(3)	(4)	(5)	(6)	(7)

This certificate is valid for the period fromto..... This certificate of clearance is liable to be suspended or cancelled if the said dealer contravenes any of the provisions of the Act or Rules.

Place:

Date:

Signature

Name and Designation of the
Assessing Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 20B

LIABILITY CERTIFICATE

[TO BE ISSUED BY THE ASSESSING AUTHORITY TO THE AWARDER/WORKS CONTRACTOR
BEFORE FINAL PAYMENT]

(See Rule 42)

NO.

CERTIFICATE

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

HELP LINE

contact persons/Ph. Nos.

TIN*								
PIN*								
CIN*								

TO

M/s.....

(Awarder/Contractor)

VAT OFFICE

ADDRESS

This is to certify that VAT or Compounded Tax (CT) or Presumptive Tax (PT) Rs.....in due to the government from M/s.....registered with TIN..... in respect of works contract detailed below.

1. Work order and date

--

2. Place of work

--

3. Nature of Works Contract

Transfer in the form goods	Transfer not in the form of goods
----------------------------	-----------------------------------

['√' appropriate box]

4. Goods involved in the work

--

5. Assessable value involved

--

6. Taxable value involved

--

7. VAT due

4% Rs.	12.5% Rs.
--------	-----------

8. CT due @ 2%

Rs.....

SEAL

Signature of Jurisdictional Tax Officer

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 20C

**STATEMENT TO BE FILED BY THE AWARDER WHEN TAX IS PAID IN
ACCORDANCE WITH SECTION 10**

[See Rule 42 (2)]

To

The Assessing Authority

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

VAT OFFICE ADDRESS

TIN*								
PIN*								
CST RC NO*								

HELP LINE contact persons/Ph. Nos.

I (here enter the name, designation of the officer) on behalf of..... (here enter the name and address of the awarder) hereby intimate the following particulars in respect of the works contract awarded by me/ us in respect of which payments have been made to the contractors during the month of (here specify month and year)

01. Details of contract

Sl No.	Name and address of the contractor	TIN. of the contractor.	Nature of contract	Period of contract	Gross amount of contract (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)

Place of work	Payments made during the month (Rs.)	Amount on which deduction made	Rate at which deduction is made (%)	Amount of tax deducted (Rs.)	No. and Date of certificate U/R 36(4) (where no tax is deducted)
(7)	(8)	(9)	(10)	(11)	(12)

02. Particulars of remittance of tax

- i. Chalan/Cheque/DD No. and Date
- ii. Amount
- iii. Name and address of Bank/ Treasury.

DECLARATION

I do hereby declare that the particulars furnished above are true, correct and complete to the best of my knowledge, information and belief.

Place:

Date:

Signature

Name of the Officer

Designation/Status

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 20D

APPLICATION

[FOR CERTIFICATE FOR PAYMENT OF CONTRACT AMOUNT WITHOUT TDS]

[See Rule 42(6)]

TO

The Assessing Authority

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

VAT OFFICE
ADDRESS

TIN*								
PIN*								
CST RC NO*								

.Sir,

I, son of do here apply for the issue of certificate under section of Kerala VALUE ADDED TAX ACT, 2003.

1. Name and address of the contractor :
2. Registration Certificate Number.....
TIN.....
3. Name and address of the business of the applicant :
4. Name and address of branches if any of the business:
5. Status of contractor
Proprietorship/ Partnership/ Company :
6. Details of contract undertaken

Sl. No.	Name and address of awarder	Gross value of contract	Period of contract	Nature of contract	Place of work	Work order number
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Certified that I have filed monthly returns for the months up to and that I pay tax regularly in accordance with the rules.

I son of hereby solemnly declare that to the best of my knowledge and belief , the information / particulars furnished in this application are correct, complete and truly stated.

Signature:

Name:

Status in relation to business

Place:

Date:

Name and Address of the Contractor

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 20 E

CERTIFICATE

[BY ASSESSING AUTHORITY FOR PAYMENT WITHOUT TDS]

{See Rule 42(5)}

HELP LINE contact persons/Ph. Nos.

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

VAT OFFICE
ADDRESS

TIN*								
PIN*								
CST RC NO*								

TO

M/S

CERTIFICATE

This is to certify that M/S..... is an assessee borne on the rolls of of this office bearing TIN/PIN/CIN as indicated at the top and that they are entitled to receipt of contract amount without deduction of tax at source (TDS) in respect of the under mentioned contracts as they are regularly filing statutory returns and paying tax.

1.WORK ORDER NO; & DATE

--

2.GROSS AMOUNT OF CONTRACT

Rs.....

3.PARTIAL / FULL PAYMENT SOUGHT

Rs.....

SEAL

Signature of Assessing Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 20 F

CERTIFICATE

[TO BE ISSUED BY AWARDER TO CONTRACTOR]

{ See Rule 42(4) }

THIS IS TO CERTIFY THAT I/WE(Name and address of the awarder) HAVE AWARDED WORK TO M/S (Name and address of the contractor with TIN) AND EFFECTED PAYMENTS AS PER PARTICULARS FURNISHED BELOW;

1.WORK ORDER NO. & DATE

--

2.PLACE & NAME OF WORK

--

3.GROSS AMOUNT OF CONTRACT

--

4.PARTIAL/FULL AMOUNT PAID/PAYABLE

--

5.VALUED ADDED TAX /COMPOUNDED TAX /PRESUMPTIVE TAX APPLICABLE

VAT RS....	CT RS.....	PT RS.....
------------	------------	------------

6.TAX PAID & PARTICULARS OF PAYMENT

--

7.BALANCE TAX PAYABLE

--

8.REASONS FOR NON-PAYMENT,IF ANY

--

SEAL

SIGNATURE NAME & STATUS OF THE
AUTHORISED SIGNATORY

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 21

(See Rule 50)

REFUND PAYMENT ORDER

BOOK NO.

VOUCHER NO.

Order for refund of Tax under sections 13/14 /89 of The Kerala Value Added Tax Act, 2003
(payable at the Government Treasury/designated bank within one month of the date of issue)

To
The Treasury Officer

1. Certified that with reference to the assessment records of M/s.....bearing TINin this office for the period from.....to.....reimbursement in the form of refund amounting to Rs.(in words) Rupees..... is due to M/s.....
2. Certified that the amount of tax/fee/other amount concerning which this refund is allowed has been duly credited to the Government Treasury/Designated bank vide chalan-wise details furnished on the reverse.
3. Certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the original file of the assessment under my signature.
4. Please pay to Shri/ Messrs. the Sum of Rs. (in figures) Rupees (in words).

Date: (Signed) Designation

(For entries in Treasury/Designated bank)

Date of encashment in the Government Treasury/Designated bank

Date Place

Pay Rupees only. Treasury Officer/Bank

Manager

Date:

Received Payment Claimant/ his Bank Claimant's Signature

(REVERSE)

DETAILS OF ORIGINAL CREDITS

Details of Chalan by which credited

Sl. No.	Amount to be refunded	Total Amount remitted as per the chalan	No & Date of the Chalan credited	Head of Account to which credited	Treasury Officer's or Bank Manager's signature in token of verification of credit
	Rs. Ps.	Rs. Ps.			

Instructions to Treasury Officer: The amount of refund may be sent to the refundee by demand draft under acknowledgement.

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 21A

REFUND ADJUSTMENT ORDER

[UNDER SECTION 89 (3)]

[See Rule 48]

Book No.....

Voucher No.....

To

.....(Dealer)

1. Certified with reference to the assessment records of Sri/Smt/M/s..... bearing TIN for the period fromtothat a refund of Rs..... (Rupees.....) (in words) only is due to (Name).....
2. Certified that the tax concerning which this refund is allowed has been credited to the Treasury.
3. Certified that no refund order regarding the sum in question has previously been granted and that this order of refund has been entered in the original file of assessment under my signature.
4. This refund will be adjusted towards the amount of Rs..... (here enter amount of tax or fee or penalty or other amount due at the time of adjustment) due from the said refundee for the period from.....to

Signature
Name & Designation

Place:

Date

(Seal)

DECLARATION

I/We (Full address) do hereby certify that

1. Input tax credit had not been claimed for the above amount of refund on such purchases for any prior return period.
2. Refund adjustment had not been availed of in respect of the above amount of refund towards any dues on any prior occasion.
3. The goods for which refund have been claimed have not suffered sales return.

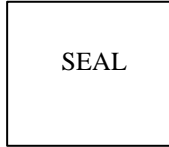
Enclosure : 1. Transport documents evidencing interstate movement of goods sold.

2. Documents evidencing completion of interstate sales and retirement of documents through bank, if any.

3. C/D Form declarations, if any, obtained.

Place:

Date:



Signature:

Status:

FOR OFFICE USE

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 21 C
APPLICATION
[for claim of refund of tax in the case of export under section 13(1)]
[See Rule 47]

TO

The Assessing Authority

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

VAT OFFICE
ADDRESS

TIN*								
PIN*								
CST RC NO*								

I/ We(Full Address office (Office address) do hereby apply for refund of Rs. (Rupees) being the input tax paid on the local purchase of goods exported OR goods consumed in the manufacture of goods exported as falling under section 5 (1) of the CST Act, 56 as per details furnished hereunder.

Name and address of the dealer from whom goods were purchased with PAN	Description of goods purchased locally other than IV scheduled goods	Tax Invoice No. & date	Quantity	Purchase Value of goods as such exported	Purchase value of goods consumed in manufacture of goods exported	Input tax paid relating to column 5	Input tax paid relating to column 6	Total input tax paid relating to goods exported (7+8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total								

Description of goods exported	Date of Export	Export Invoice No.	Bill of Lading/ Air Consignment Note/ Postal Receipt No etc. with date	Description of goods Exported	Quantity	Export Sale Value in Indian Currency	Name of the Airport/ Sea port/ Land customs through which goods have been exported	Amount of refund claimed with reference to column 9
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
TOTAL								

DECLARATION

I/ We (Full Address) hereby certify that

1. No Input tax credit for the above amount of refund had been availed of previously for any return period on such purchase
2. No refund adjustment had been availed of previously for the above amount of refund in relation to any prior dues.
3. In case the goods covered by this statement are re-imported into India by me/ us, we hereby undertake to inform the Commercial Tax Authority about the fact of such re-import within one month from the date of re-import of such goods into India and to remit to the Government the irregularly refunded input tax involved.

Place:

Date:

Signature

Name and status of the person
signing the declaration with seal

Note:

Certified copies of the Bill of Lading/ Air Consignment Note/ Railway Receipt/ Goods Vehicle Record/ Postal Receipt etc to be enclosed in proof of export.

FOR OFFICE USE

1. Date of receipt of application:
2. Result of enquiry:
3. Nature of orders passed:

Place:

Date:

Assessing Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 21 D

APPLICATION

[FOR REFUND/ REIMBURSEMENT UNDER SUB-SECTION (3) OF SECTION 72]

[See Rule 56]

To

The Assessing Authority

VAT OFFICE
ADDRESS

I/ We(complete address) having place of business atand holding Registration Certificate No. and TIN(if any) dated.....issued by refund of Rs..... (in words)the amount collected from me by Sri/ M/s (complete address in contravention of section 30 (2)/ (3)/ (4) of the Kerala VALUE ADDED TAX ACT, 2003 holders of Registration Certificate Nodated issued byunder the Kerala VALUE ADDED TAX ACT, 2003 whose place of business is situated in your jurisdiction. The details of the collection made in contravention of Section 30 (2) (3) (4) are as follows:

Date of purchase	Serial No. of Purchase Bill/ invoice	Purchase Price	Tax actually collected if any	Tax actually leviable	Amount collected in contravention section 30 (2) (3) or (4)
(1)	(2)	(3)	(4)	(5)	(6)
Total					

The said amount of Rs.....has actually been deposited by the said Sri/ M/sin Government Treasury/Designated bankunder Chlan No.....dated..... received copies of which have been submitted to you by the said Sri/ M/s.....or remitted by cheque/ DD No..... dated.....drawn on the (name and address of the Bank)

Enclosed herewith a certificate from the said Sri/ M/sin support of the above statements

Place

Signature

Date

Status

CERTIFICATE

I/ We having place of business atand holders of Registration Certificate No..... and TIN dated issued by under the Kerala VALUE ADDED TAX ACT, 2003 do hereby certify that I/ We have actually, collected amount of Rs.....(In figures)..... (In words) from M/s..... under section 72 under this order No dated..... as collection by way of tax in contravention of section 30 of the Kerala VALUE ADDED TAX ACT, 2003. The details of such collection given in the above application of the said M/s..... are correct to the best of my knowledge and belief. The collected amount of Rs. has actually been deposited in Government Treasury/Designated bank under chalan No..... dated or included in that chalan or chalans or receipted copies of which have been duly filed in your office/ remitted by cheque/ demand draft No..... dated..... drawn on (Name and address of Bank).

Place:

Signature

Date:

Status

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 21 E

APPLICATION

[FOR REIMBURSEMENT OF TAX TO UN AGENCIES ETC.]

{ See Rule 49(1)}

HELP LINE contact persons/Ph. Nos.

To

The Jurisdictional Commercial Tax Authority,

VAT OFFICE

ADDRESS

Sir,

In pursuance of the provisions contained under section 14 of the Kerala Value Added Tax Act,2003 And the Rules thereunder, the undersigned who is a duly authorized official dealing with the matter , Request you to grant reimbursement of VAT collected from us as per details shown hereunder.

1.Name and address of the UN Agency/Diplomatic Mission/
Consulate etc

2.Name and address of the seller with TIN

3.Description of goods purchased

4.Details of purchase

Invoice No	Date	Amount
------------	------	--------

5.VAT charged in Invoice for which reimbursement sought

SEAL

Name,signature & status of the authorized official

ENCLOSURE ; AUTHENTICATED COPY OF TAX INVOICE

NOTE – The application shall be filed with VAT OFFICE where the seller is registered

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 21 F

{ See Rule 49(2) }

Proceedings of the(refund issuing authority)

Present: Sri./Smt.....

Sub:- Kerala Value Added Taxes Act, 2003- Refund of tax paid by U.N agencies/Diplomatic machine consulate- section 14- orders – issued.

Read:- Application filed in Form 21E by Sri/Smt. M/s.....

ORDER No.....Dated.....

Having considered the application for reimbursement of tax under section 14 of Kerala Value Added Tax Act, 2003 in form 21 filed by.....I hereby order refund of Rs.....(rupees.....)to Sri/Smt/M/s.....

The refund will be effected by issuing refund payment order in form 21/by cheque.

Signature

To. Sri/Smt/M/s.....

- Copy to
1. The Treasury Officer
 2. The Deputy Commissioner

THE KERALA VALUE ADDED TAX RULES, 2005
FORM NO. 21 G
DECLARATION
[FOR LOCAL SALES FOR EXPORT U/S 5(3) of CST Act 1956]
(See Rule 45)

Original
Duplicate
Counter foil

Serial No. :
Name of the issuing State :
Office of issue :
Date of issue :
Name and address of the exporter to whom issued :

VAT OFFICE
ADDRESS

TIN*									
PIN*									
CST RC NO*									

(Seal of the issuing
Authority)

To
.....
(Name and complete address of the seller)

Registration Certificate No. of the seller;
a. Under the Kerala VALUE ADDED TAX ACT, 2003.....
b. Under the Central Sales Tax Act, 1956.....

CERTIFICATE I

Certified that the goods*ordered for in my/
our purchase order No..... datedand
supplied to me/ us under your Chalan No.....dated.....sold to me/ us
as per your invoice No.....datedwere purchased by me/ us after
and for the purpose of complying with the agreement or order
No.....dated.....for export out of the territory of India and that the said
goods have been sold by me/ us in terms of the said agreement or order in the course of
export our of the territory of India, as particularised below:

- A. Name of the Airport, Seaport, or Land customs stations through which the goods have been exported.
- B. Name of the Airlines/ Ship/ Railway/ Goods vehicles or other means of transport through which the export has taken place

- C. Number and date of Air consignment note/ Bill of lading/ Railway receipt or goods vehicle record/ Postal receipt or any other document in proof of export of the goods across the customs frontiers of India.
- D. Description, quantity/ weight and value of the goods exported under the cover of the document referred to in 'C' above
- * Description of goods.....
- Quantity or weight of the goods.....
- Value of goods.....

CERTIFICATE II

It is further certified that non-liability to tax under Central Sales Tax Act, 1956 in respect of goods referred to in certificate I has not been claimed from any other person and that no other certificate for such non-liability has been issued to any issued to any other person in India in receipt of those goods.

CERTIFICATE III

It is further certified that in case the goods covered by this certificate are re-imported into India by me/ us after the export, I/ we undertake to in inform the Sales Tax Authority or the person to whom the certificate has been supplied, about the fact of such re-import within a period of one month from the date of re-import of the said goods into India.

VERIFICATION

Above statements are true of the best of my knowledge and belief.

Signature

Name of the person signing the declaration

Status of the person signing the declaration in the relation to the exporter.

*Date of Signing the Declaration.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 21 H

APPLICATION

[TO PAY ARREARS OF TAX IN INSTALMENTS]

(See Rule 51)

To

The Assessing Authority

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

VAT OFFICE
ADDRESS

TIN*								
PIN*								
CST RC NO*								

I, being an assessee under the Kerala Value Added Tax Act, 2003, hereby apply for permission to pay the tax assessed/due from me in instalments as per the following details:

1	Name and address of the assessee	
2.	Amount of tax for which instalments are sought	
3.	If the sums in column(2) are payable under an order of assessment, the date of such order	
4.	The period within which permission to pay the sum in column (2) is sought	
6.	Reasons for the applicant's inability to pay the tax/other amount due within the specified date	
7.	Any other relevant information (which the applicant may desire to furnish)	

DECLARATIONS

- a. I hereby declare that to the best of my knowledge and belief the information contained in the above application is true and correct.
- b. I hereby declare that no application for instalments has been made to any other authority in regard to the sums mentioned in column (2)
- c. I hereby declare that no sums other than those mentioned in column (2) are due from me on the date of making this application.
- d. I hereby undertake to pay interest at the rate of..... (insert rate) per annum along with each instalment on the sums remaining unpaid from time to time.
- e. I hereby undertake to furnish necessary security to the satisfaction of the concerned assessing authority for the recovery of the sums in relations to which the grant of instalments is applied for.

Signed.....

Date.....

Designation.....

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 21 J
(To be filed by an Exporter claiming refund)
Declaration of a Dealer effecting sale to an Exporter
[See Rule 47 (1)]

DATE	D	D		M	M		Y	Y
------	---	---	--	---	---	--	---	---

HELP LINE contact persons/Ph. Nos.

TIN*								

To
The Assessing Authority

VAT OFFICE
ADDRESS

DECLARATION

UPON REQUEST FROM M/S (Name and Address of the Exporter with TIN) I/WE
HEREBY CERTIFY THE REQUISITE PARTICULARS OF OUTPUT TAX IN
QUESTION AS FOLLOWS

1. TAX INVOICE PARTICULARS

No.and Date	Value	Tax	Total
----------------	-------	-----	-------

2. PARTICULARS OF GOODS SOLD

Description	Schedule with Entry No	Quantity
-------------	---------------------------	----------

4. PARTICULARS OF REMITTANCE OF TAX
AND RETURN RELATED THERETO.

--

VERIFICATION

I/We further declare that no declaration has been issued before in respect of the above sale
and that the particulars furnished herein are true to the best of my /our knowledge,
information and belief.

(Seal)

Signature of Authorized person with status
CONFIRMATION

No. Date.

Having verified the particulars furnished above, I hereby confirm the remittance of output tax
of Rs. (Rupees.....) at the District/ Prl/ Sub-Treasury at.....as per chalan No.

(Seal)

Signature of Jurisdictional VAT Authority

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 21 K

(To be issued to an Exporter claiming refund)

REFUND ORDER

[See Rule 47 (3)]

No.

Date

Name and Address of Exporter

TIN

Having considered the application for refund of input tax paid on the sale/purchase of goods in the course of export of Rs. _____ as per form No. 21C filed on _____ together with Declaration in form No.21J dated _____as confirmed by _____(specify address of VAT authority) I hereby order to grant refund of Rs...../- (Rupees.....only) to Sri/M/s..... (Name and Address with TIN)

The refund is made as per Cheque No. _____dated.....on _____Bank/Treasury

Signature of VAT Authority

Name & Designation

(Seal)

ACKNOWLEDGEMENT

Received the cheque No.....dated.....for Rs.../- (Rupees.....only)

Signature, Name and Status of Authorised person.

Date

(Seal)

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 22

SUMMONS

[TO APPEAR IN PERSON AND / OR TO PRODUCE DOCUMENTS]

(See Rule 101)

To

.....
.....

Whereas your attendance is necessary to give evidence/ Whereas the following documents (here describe the documents in sufficient detail to permit their identification with reasonable certainty) are requiredwith reference to an enquiry under the Kerala VALUE ADDED TAX ACT, 2003 (here enter briefly the subject of the enquiry) now pending before me, you are hereby summoned to appear in personbefore me on the day.....to produce or cause to be produced the said documentsday of20..... atO' clock at (place)(and not to depart thence until permitted by me)

Given under my hand and the seal this day20.....



Signature
Official
Designation

PARTICULARS OF DOCUMENTS TO BE PRODUCED

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 23

CERTIFICATE

**[UNDER SECTION 31(4) (a) OF THE KERALA VALUE
ADDED TAX ACT, 2003.]**

(See Rule 54(1))

Date: d d m m y y
 [][] [][] [][][][]

VAT OFFICE
ADDRESS

To

The District Collector
.....

This is to certify that the sum of Rs.....
.....
which is due from.....
..... holding
TIN.....on account of Tax, interest and Penalty are in arrears. With
reference to the provisions of Section 31(4)(a) of the Kerala Value Added Tax Act, 2003.
I request you to recover the same as if it were an arrear of land revenue.

Details of amount

Year	Amount	
	Rs.	P.
Total		

Signature of Commercial Tax Authority

Special Informations
(Here enter details of persons/
place of business/ properties involved)

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 23A

**FORM OF WARRANT TO BE ISSUED BY THE MAGISTRATE TO RECOVER
TAX AND OTHER AMOUNTS DUE UNDER SECTION 31(4)**

[See Rule 54(2)]

HELP LINE contact persons/Ph. Nos.

To

.....
.....

(Name and designation of the Police officer or the Person who is to execute the warrant)

Whereas(name and address of the defaulter) has defaulted the payment of Rs..... (Rupees) due and demanded under sectionof the Kerala VALUE ADDED TAX ACT, 2003.

And whereas an application has been made before me by(designation of the assessing authority) for the recovery of the said amount of Rs.....(Rupees.....)

From the said(name of the defaulter) sufficient to satisfy the demand, as if it was a fine imposed by me.

Now, therefore in exercise of the powers conferred on me under clause (b) of sub-section 4 of section 31 of the Kerala Value Added Tax Act 2005, I hereby authorise and request you to attach any movable property belonging to the said.....(name of the defaulter) and if within (state the number of day/ hours allowed) next after such attachment, the said sum has not been paid (of forthwith) by the defaulter, to sell the movable property attached or so much thereof as shall be sufficient to satisfy the said demand, returning this warrant, with an endorsement certifying that you have done under it immediately upon its execution.

Dated this theday of20.....

(Seal of the court)

Signature and designation of the Magistrate

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.23B

NOTICE

[FOR ATTACHMENT OF MONEY UNDER SECTION 35(1)]

[See Rule 43]

VAT OFFICE ADDRESS

Date

To,

Sri/Messrs.....

Take notice that the sum of Rs..... (Rupees)(In words) only is due to the government from Sri.....(address) an assessee a registered dealer, on the file of the undersigned, towards arrears of tax /fee/ penalty or any other amount and that as money is due/ may become due by you to the said dealer or as you hold money /may subsequent to this date come to hold money for or on account of the said person, you are hereby required under section 35 of the Kerala VALUE ADDED TAX ACT, 2003 to pay forthwith the money due /being held to you, within thirty days from the date of service of this notice or upon the money becoming due by you or upon its coming to be held by you whichever is later ,so much of the money as is sufficient to pay the amount due by the dealer and specified above /the whole of the money by money order to the undersigned or by crossed cheque, crossed demand draft in favour of the undersigned or by remittance into the Government Treasury atfailing which the amount will be a charge on the properties of (here enter the name of court or other person) and will be recovered as if it were an arrear of land revenue.

Place:

Date :

Assessing Authority

- Note :**
1. Where payment is made by crossed cheque, it shall be such as receivable by the Government Treasury concerned
 2. Any payment made in compliance with this notice shall be deemed to have been made under the authority of the dealer and the receipt of the assessing authority shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt
 3. If a person to whom this notice is issued discharge any liability to the dealer after receipt of this notice, he shall be personally liable to the assessing authority to the extent of the liability discharged or to the liability of the dealer for the amount due under this act whichever is less.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 24

APPLICATION FOR CLARIFICATION UNDER SECTION 94

[See Rule 78]

1. Name and address of the applicant :
2. Registration Certificate No. and TIN under the Act (if the applicant is a registered dealer) :
3. Address to which communication may be sent to the applicant :
4. Name and address of representatives if any :
5. Clarification sought :
6. Details of fee remitted with Chalan No. & Date :

VERIFICATION

I/ Wethe applicant(s) do hereby declare that what is stated above is true to the best of my/ our knowledge and belief.

Verified today, the.....th day of20.....

Signature of the Applicant

Signature of the authorised
representative

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.25

APPLICATION FOR INPUT TAX CREDIT ON CAPITAL GOODS

HELP LINE contact persons/Ph. Nos .

{ See Rule 13(1) }

Date:

TIN*

Name & Address

Sl.No.	Name & Address of the Seller with Reg. No./TIN	Tax Invoice No./date	Name of Item	Value (Rs.)	Input Tax paid (Rs.)	Date of commencement commercial Production	Date of utilization of capital goods	Remarks
1	2	3	4	5	6	7	8	9

I/Wehereby declare that what is stated above is true and correct to the best of my/our knowledge and belief .

SEAL

Name, Signature and Status of the Signatory

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 25A

APPLICATION FOR INPUT TAX CREDIT ON OPENING STOCK HELD AS ON 1-4-2005

(SEE RULE 12(2))

HELP LINE contact persons/Ph. Nos.

(TRANSITIONAL RELIEF)

Date:

--	--	--	--	--	--	--	--	--

TIN*									

01. Name & Address

02	Date of Stock taking completed					03	Stock taken by			
04	List of Goods in Stock at 1st April 2005 on which a claim of input tax credit is made									
Sl. No.	Name of the supplier with KGST No.	Description of goods	Quantity on hand	Invoice No. and date	Value of the goods held	Rate of KGST Paid Including AST	$\frac{4PR}{5(100+R)}$ P=OS value of goods R=Rate of tax	Tax Fraction	Sales Tax claimed for refund	Sales Tax credit Authorised

(use separate sheets if the space is insufficient)

05	TOTAL CREDIT CLAIMED
----	----------------------

06. DECLARATION

I.....being.....of.....declare that the information given in this claim is true and correct

d d m m y y

Signature & Stamp.....Date of declaration

Complete in Duplicate

FREE TEXT BOX FOR OFFICE USE
VAT OFFICER

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No. 25B
CERTIFICATE
(FOR GRANTING INPUT TAX CREDIT ON CAPITAL GOODS)
(See Rule 13(2))

Date:

--	--	--	--	--	--	--	--	--	--

TIN*									
PIN*									

Name & Address

Pursuant to your claim for input tax credit on capital goods furnished in Form No. 25 dated I am to advise you that you are entitled to claim a credit of Rs..... which can be adjusted over a period of three years commencing from(date) in accordance with Section 11(2) of the KVAT Act, 2003 subject to the following conditions:

- a) The deduction shall be allowed in equal half yearly instalments over a period of three years from the date specified in sub-section (2) of section 11.
- b) No deduction of input tax shall be allowed where the use of capital goods relates wholly to the manufacture of exempted goods and /or goods falling under the fourth schedule.
- c) Where the capital goods are used from the commencement of commercial production, for manufacturing taxable and exempted or non taxable goods simultaneously, the monthly instalments fixed under clause (a) shall be apportioned between the taxable and exempted or non taxable goods manufactured, on the basis of the ratio of taxable and exempted turnover during the period in which the input tax credit is claimed. The portion of the input tax allocable to taxable goods shall be allowed and that allocable to exempted goods disallowed and deducted from the input tax credit eligibility of the dealer.
- d) Where the capital goods used for the manufacture of exempted or non-taxable goods, is subsequently used for manufacture of taxable goods wholly or partly, the input tax credit allowable for the capital goods shall be calculated as follows:
 - (i) where the capital goods are used subsequently for manufacturing taxable goods only, the input tax credit for the months in which the capital goods are used for manufacturing exempted goods shall be

disallowed and the input tax credit for the months during which the capital goods are used for the manufacture of taxable goods shall be allowed.

(ii) where the capital goods are used subsequently for manufacturing exempted or nontaxable goods and taxable goods simultaneously, the input tax credit for the period during which such capital goods are used for the manufacture of exempted or nontaxable goods shall be disallowed and the input tax credit for the months during which the capital goods are used for the manufacture of taxable goods and exempted or non taxable goods shall be determined in the manner prescribed under clause (c).

e. where the capital goods are used partly for the manufacture of goods falling under the first schedule and/or the fourth schedule and partly for the manufacture of taxable goods, the input tax credit calculated under clause(a) above shall be apportioned among the goods falling under the first schedule, fourth schedule and other goods on the basis of the ratio of the turnover of goods coming under the first schedule and fourth schedule and that of other goods and the input tax credit allowed or as the case may be, disallowed in the manner specified in clause (c) above.

f. The deduction shall be claimed by the dealer in the monthly return.

SEAL

Signature of the assessing authority

THE KERALA VALUE ADDED TAX RULES, 2005
FORM No.25 C

APPLICATION
[FOR DUPLICATE ID CARD u/s 16(15)]
[See Rule 18(4)]

To
The Registering Authority,

VAT OFFICE
ADDRESS

Date	D	D		M	M		Y	Y
I.D.Card No.								
TIN								

HELP LINE contact persons/Ph. Nos.

Sir,

The Electronic Identity Card issued to us as per details appended below has been irrecoverably lost. Kindly issue duplicate ID Card. The requisite fees has been remitted.

SEAL

Yours faithfully,

Name, Signature and Status

1. Name and address :

--

2. Date on which ID Card lost

--

3. Date on which lost reported (proof to be enclosed)

--

4. No. of ID Cards required and fees paid

FOR H.O.	FOR BR.	FEE PAID
----------	---------	----------

5. Particulars of payments

--

Signature

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.27

AUTHORISATION

**OF AN ACCOUNTANT(S) / SALES TAX PRACTITIONER(S)/ RELATIVE/ PERSON
REGULARLY EMPLOYED BY THE ASSESSEE TO APPEAR ON BEHALF OF A
DEALER BEFORE A SALES TAX AUTHORITY OTHER THAN THE HIGH
COURT**

[See Rule 96]

I/We.....ofbeing a
Registered Dealer holding Registration Certificate
No.....dated.....under the Kerala VALUE ADDED TAX ACT,
2003 do hereby authorize Shri/Messrs.....an Accountant/ Sales Tax
Practitioner (here enter capacity in which authorised) to represent me/us
and produce Accountants and documents connected with the Proceedings/ Appeal before
the Sales Tax authorities other than the High Court in respect of my/ our assessment for
the period from.....to.....and whatever explanations or statement
he/ they gives or make on my/ our behalf will be binding on me/ us.

Place:

Signature

Date:

ACCEPTED

I, (Representative) do hereby declare that I am Accountant/ Sales
Tax Practitioner..... (here enter capacity in which authorised) duly qualified under
Section 83 of the Kerala VALUE ADDED TAX ACT, 2003 and that I agree to attend on behalf
of the above mentioned Shri.....and that I shall state the facts correctly
and give the explanations true to the best of my knowledge and belief.

Place:

Signature of the Authorised

Representative

Date:

THE KERALA VALUE ADDED TAX RULES, 2005
FORM NO. 28
APPLICATION
[FOR ENROLMENT AS SALES TAX PRACTITIONER]
[See Rule 97(5)]

HELP LINE contact persons/Ph. Nos.

To
The Deputy Commissioner of Sales Tax,

I,(a partner of the firm known as of addresshereby apply for enrolment of my name in the list of Sales Tax Practitioners under sub-rule (5) of rule 97 of Kerala Value Added Tax Rules, 2005.

I declare that I am qualified to attend before any Sales Tax authority other than High Court under Section 86 of Kerala VALUE ADDED TAX ACT, 2003 in accordance with sub-rule (3) of rule 97 of the said rules, in that

- a. I have passed the necessary accountancy examination, namely.....held atin the month ofof the year.....which is an examination recognized by the Central Board of Direct Taxes under rule-50 of the Income Tax Rules, 1962, for the purpose of clause (v) of sub-section (2) of section 288 of Income Tax Act, 1961(Central Act, 43 of 1961) for which I attach herewith a true copy of.....
- b. I have acquired the necessary educational qualifications namely ofin the month ofof the year.....which is one of the qualifications prescribed by the central board of direct taxes in rule 51 of the Income Tax Rule, 1962, for the purpose of clause (vi) of sub-section (2) of section 288 of Income Tax Act, 1961(Central Act, 43 of 1961) for which I attach herewith a true copy of
- c. I have passed the Post Graduate Diploma in Taxation examination conducted by the Centre for Taxation Studies, Thiruvananthapuram in the month of Of the year..... which is one of the qualification prescribed by under Rule..... of the Kerala Value Added Tax.
- d. I am retired officer of the Commercial Taxes Department of the Government of Kerala and two years have elapsed since my retirement. During my service I have worked in a post not lower in rank that that of an assessing authority foryearsdays as detailed below.

Details.....

The above statements are true to the best of my knowledge and belief.

Place:

Date:

Signature

(Strike out whichever is not applicable)

Acknowledgement.

Serial No.....

Received an application in Formfromfor enrolment under rule.....of the Kerala Value Added Tax Rules, 2005

Date:

Receiving officer

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 28 A

[See Rule 97(2)]

**LIST OF SALES TAX PRACTITIONERS QUALIFIED UNDER SECTION 86 OF
THE KERALA VALUE ADDED TAX ACT, 2003**

Date of application for enrolment	Name of the Applicant	Date of enrolment	Roll Number	Address of the Sales Tax practitioner
(1)	(2)	(3)	(4)	(5)

Qualification of the Sale Tax Practitioner	Date of amendment, if any	Nature of amendment	Date of removal of his name
(6)	(7)	(8)	(9)

Reason for removal	Date of direction of the Deputy Commissioner of Sales Tax or Appellate Tribunal if any under rule 60	Date of order passed by the Commissioner or High Court in appeal if any
(10)	(11)	(12)

Result of appeal	Date of re-entry of name	Remarks
(13)	(14)	(15)

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 29

FORM OF APPEAL/REVISION UNDER SECTIONS 55, 57 & 59

[See Rule 72 & 73]

To

THE DEPUTY COMMISSIONER [APPEALS] / THE DEPUTY COMMISSIONER/
THE COMMISSIONER

The.....th day of, 20.....

1. Name(s) of applicant(s) :
2. Year/ Return Period :
3. Authority passing the original order in dispute :
4. District in which the orders under dispute were passed :
5. Date on which the order was communicated :
6. Address to which notice may be sent to the applicant(s) :
7. Relief claimed in appeal/ revision
 - a. Turnover determined by the Assessing Authority :
 - b. If turnover is disputed: -
 - i. Disputed turnover :
 - ii. Tax due on the disputed turnover :
 - c. If rate of tax is disputed: -
 - i. Turnover involved :
 - ii. Amount of tax disputed :
 - d. If amount of penalty/ interest etc. are disputed
 - i. Turnover involved :
 - ii. Amount of disputed tax evaded/ defaulted :
 - iii. Amount of interest disputed :
 - e. Any other relief claimed :
8. Grounds of Appeal/ Revision :

Signature

APPELLANT / APPLICANT

VERIFICATION

I / We the applicant(s) named in the above appeal/revision do hereby declare that what is stated therein is true to the best of my/our knowledge and belief. I /We further declare that I/We have not filed any appeal or revision previously in the same matter.

Signature

APPELLANT/
APPLICANT

INSTRUCTIONS: -

1. The appeal would be accompanied by the order appealed against in original or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority and by proof of payment of the tax admitted by the appellant to be due or of such installments thereof as might have become payable.
2. The appeal or revision application should set forth the concisely or under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.
3. The revision application should be accompanied by the original order against which it is filed or by a certified copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the revisional authority.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 30

INTERLOCUTORY APPLICATION

[See Rule 74]

BEFORE THE DEPUTY COMMISSIONER [APPEALS] / THE DEPUTY COMMISSIONER /
THE COMMISSIONER

APPEAL / REVISION No..... OF

APPLICATION FOR

1. Name and address of the applicant :
2. Number of Appeal/ Revision/ Application in relation to
which the application is filed, or the No. & date of order
against which the appeal/ revision/ application is filed :
3. Address to which communication may be sent :
4. Relief claimed :
5. Name and address of the authorised representative, if any :
6. Grounds of Application :
7. Details of fee remitted (with Chalan No. & date) :

VERIFICATION

I/ We, the applicant(s) do hereby
declare that what is stated above is true to the best of our knowledge and belief.

Verified today, theth day of, 20.....

Signature of Applicant

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 31

APPEAL MEMORANDUM TO THE APPELLATE TRIBUNAL U/S. 60

[See Rule 75(1)]

BREFORE THE APPELLATE TRIBUNAL,.....

Appeal No..... of.....20.....

{ } Appellant(s)

Versus

{ } Respondent

1. District in which assessment was made :
2. Assessment year :
3. Authority passing the original order in dispute :
4. Deputy Commissioner (Appeals) passing the order in Appeal under section 55 :
5. Date of communication of the order Now appealed against :
6. Address to which notices may be sent to appellant :
7. Address to which notices may be sent to the respondent :
8. Relief claimed in appeal :
 - a. Turnover determined by the Assessing Authority Rs. passing the assessment order disputed
 - b. Turnover confirmed by the Deputy Commissioner Rs. (Appeals)
 - c. If the turnover is disputed:
 - i. Disputed turnover Rs.
 - ii. Tax due on disputed turnover Rs.
 - d. If the rate of tax is disputed:
 - i. Turnover involved Rs.
 - ii. Amount of tax disputed Rs.
 - e. Any other relief claimed :
9. Grounds of appeals, etc. :

VERIFICATION

I/ We.....the appellant do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today, theth day of20.....

(Signed)

Appellant

(Signed)

Authorised

Representative

N.B.:

1. The Appeal should be in quadruplicate and should be accompanied by four copies(at least one of which should be the original or an authenticated copy) of the order appealed against and also three copies of the order of the Assessing Authority.
2. The Appeal when it is filed by any person other than an Officer empowered by Government under sub-section (1) of section 61, should be accompanied by a chalan receipt in support of having paid the fee [of Rupees one thousand only] The fee should be credited in Government Account. Cheques, drafts, hundies or other negotiable instruments will not be accepted.
3. The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 32

FORM OF APPLICATION FOR REVIEW TO THE APPELLATE TRIBUNAL U/S. 60 (8)

[See Rule 75 (2)]

BEFORE THE APPELLATE TRIBUNAL

Interim Petition No.....of.....20..... in TA No..... of.....

Applicant(s)

Versus

Respondent

To

.....
.....

1. Number and date of the Original order of the Appellate Tribunal now sought to be reviewed :
2. Date of communication of the order :
3. Disputed turnover :
4. The amount of tax disputed :
5. Finding arrived at by the Appellate Tribunal :
6. Fresh facts which were not before the Tribunal when it passed the original order etc. :

(Signed)

APPLICANT

(Signed)

Authorised representative, if
any

VERIFICATION

I/We applicant(s) do hereby declare that what is stated above is true to the best of my/ our knowledge and belief

Verified today, the.....day of20.....

(Signed)

APPLICANT

(Signed)

Authorised representative, if
any

N.B.:

1. The Appeal should be in quadruplicate and should be accompanied by four copies of the original order Appellate Tribunal.
2. The application must be accompanied by a Chalan receipt in support of having paid the fee calculated at the rate of 1% of the disputed tax subject to a minimum of Rupees one hundred and a maximum of rupees three hundred where the application is preferred by any person other than an officer empowered by Government under sub-section (1) of section 61. The fee should be credited to Government Account.
3. The Application should be written in English and should set forth concisely and under distinct heads the fresh facts that were not before the Appellate Tribunal at the time of passing the original order. There should be no argument or narrative.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 33

FORM OF MEMORANDUM OF CROSS OBJECTIONS TO THE APPELATE

TRIBUNAL U/S. 60 (3)

[See Rule 75 (4)]

BEFORE THE APPELATE TRIBUNAL.....

Cross objection

No.....of.....20.....

In Appeal No.....of20.....

Appellant(s)

Versus

Respondent

1. Appeal No. allotted by the Tribunal to which :
memorandum or cross objection related
2. District in which Assessment was made :
3. Section under which the order appealed :
against was passed
4. Assessment year in connection with which :
the memorandum or cross objection is
preferred
5. Date of receipt of notice of appeal filed by the :
appellant to the Tribunal
6. Address to which notice may be sent to the :
respondent (Cross objector)
7. Address to which notice may be sent to the :
appellant
8. Relief claimed in the memorandum of cross :
objections Grounds of cross-objections

- 1.
- 2.
- 3.
- 4.
5. Signed
6. (Respondent)
7. Authorised representative, if any

VERIFICATION

I, the respondent do here by declare that what is stated above is true to the best of my information and belief.

Verified today theday of20.....

Signature

NOTES:

1. The memorandum of cross-objections must be in quadruplicate.
2. The memorandum of cross-objections should be written in English and should set forth, concisely and under distinct heads, the cross objections without any argument or narrative and such objections should be numbered consecutively.
3. The number and year of memorandum of cross-objections will be filled in the office the Appellate Tribunal.
4. The number and year of appeal as allotted by the office of the Tribunal and appearing in the notice of appeal received by the respondent. It is to be filled in here by the respondent.
5. If the space provided is found insufficient, separate enclosures may be used for the purpose.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 34

IN THE VAT APPELLATE TRIBUNAL

[See Rule 75(6)]

Appeal No.....of.....20.....

Appellant

Versus

Respondent

To

The above named respondent

Take notice that the above noted appeal has been admitted under rule 73 of the Kerala Value Added Tax Rules, 2005. (A copy of the memorandum of appeal together with its enclosures is enclosed). You may, if you so desire, file memorandum of cross objections in duplicate under sub-section (2) of section 60 of the Kerala VALUE ADDED TAX ACT, 2003 within 30 days from the date of receipt of this notice by you.

Given under my hand and the seal of the Tribunal

Place:

By Order

Date:

Secretary

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 35

APPLICATION

FOR IMPEADING IN APPEAL/REVISION IN CASE OF DEATH

(SEE RULE 76)

APPELLANT/ APPLICANT

VS

RESPONDENT

AFFIDAVIT FILED BY THE APPLICANT

FREE TEXT BOX FOR SETTING OUT GROUNDS FOR IMPEADING

VERIFICATION

I/WETHE APPLICANT DO HEREBY DECLARE THAT WHAT IS STATED
HEREIN IS TRUE TO THE BEST MY/ OUR KNOWLEDGE, INFORMATION AND
BELIEF.

VERIFIED TODAY THE DAY OF200-

SIGNATURE OF THE APPLICANT

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 35A

**APPLICATION
FOR RESTORATION/SETTING ASIDE ABATEMENT NO.....OF200-
[See Rule 77]**

APPELLANT/APPLICANT

VS

RESPONDENT

AFFIDAVIT FILED BY THE APPLICANT

**FREE TEXT BOX FOR SETTING OUT GROUNDS FOR SETTING ASIDE
ABATEMENT**

VERIFICATION

I/WETHE APPLICANT DO HEREBY DECLARE THAT WHAT IS STATED
HEREIN IS TRUE TO THE BEST MY/ OUR KNOWLEDGE, INFORMATION AND
BELIEF.

VERIFIED TODAY THE DAY OF200-

SIGNATURE OF THE APPLICANT

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 36

Application

[for settlement of cases under section 61 of the Kerala Value added Tax Act, 2003]

[See Rule 79)

BEFORE THE SETTLEMENT COMMISSION

Settlement Application No..... of(year).....(to be filled up by the office of the settlement commission)

1.	Full Name and Address of the Applicant	:
2.	Tax Identification Number	:
3.	Status	:
4.	The Deputy Commissioner having jurisdiction over the applicant	:
5.	Assessment in connection with which the application for settlement is made	:
6.	Date of filing the return of turnover for assessment years(s) referred to in column 5	:
7.	Proceedings to which application for settlement relates, the date from which the proceedings are pending and the authority before whom the proceedings are pending.	:
8.	Where any appeal or application for revision has been preferred after the expiry of the period specified for the filing for such appeal or application for revision, as the case may be, whether such appeal or revision has been admitted	:
9.	Particulars of the issues to be settled, nature and circumstances of the case and complexities of the investigation involved.	:
10.	Full and true disclosure of turnover which had not been disclosed before the Assessing Authority, the manner in which such turnover has been derived and the additional amount of tax payable on such turnover	:
11.	Whether tax due on the turnover has been paid; if so details thereof : a. Chalan No and date b. Name of the Treasury/Designated bank	:

Signature and name of the applicant.

VERIFICATION

I, son/ daughter/ wife of do hereby solemnly declare that to the best of my knowledge and belief, what is stated above and in the Annexure (including the statements and documents accompanying such Annexure) is correct and complete. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and to verify it. Verified today theday of20.....

Place:

Signature and
name of the Applicant

Notes:

1. The application for settlement must be in quintuplicate.
2. The application for settlement must be accompanied by a fee of (One Thousand five hundred rupees) prescribed under rule 82 (1).
3. Please state whether individual, Hindu undivided family, Company, Firm, an Association of person etc.
4. If the space provided is found insufficient, separate enclosures may be used for the purpose
5. In case of appellate proceedings, indicate the appellate authority, before whom the appeal is filed and the date of filing of the appeal. In case of revision petition, indicate the date of filing the revision petition and whether the same is filed within time or not.
6. Full details of issues for which application for settlement is made the nature and circumstances of the case and complexities of the investigation involved must be indicated against item 10, whether the application relates to more than one assessment year, these details should be furnished for each assessment year.
7. The application for settlement of case shall not be allowed to be withdrawn by the applicant.
8. The following documents and records shall be enclosed:
 - a) Copy of original order against which the appeal or revision had been filed,
 - b) Copy of the order (s) of the appellate or revisional authority if the settlement is preferred not at the stage of proceedings pending before the first appellate or revisional authority, and
 - c) Copy of the books of accounts or any other document or record on which the assessee relies upon to prove the genuineness of the claim.

ANNEXURE

Statement containing particulars referred to in item 10 of the application under section 61
of the Kerala Value Added Tax Act, 2003.

1. Amount of turnover which had not been disclosed before the Assessing Officer
2. Additional amount of tax payable on the said turnover
3. Full and true statement of facts regarding the issues to be settled including the terms of settlement sought for by the applicant
4. The manner in which the turnover referred to in item NO.1 has been derived.

Place:

Signature and
name of the Applicant

Date:

Note:

Annexure should be accompanied by:

- (i) Statements containing computation of the turnover of the applicant for the period to which the application for settlement relates, in accordance with the provisions of the Act
- (ii) Copies of the audited Manufacturing, Trading, Profit and Loss Account and the Balance Sheet for the concerned period/s.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.37

Appeal in the high court of judicature at Ernakulam

(APPELLATE SIDE)

MEMORANDUM OF APPEAL

(Under Section 62(1) of the Act)

[See Rule 80 (1)]

Appellant No.

Appellant

Versus

Respondent

Appeal presented to the High Court to revise the order of the Commissioner of Commercial Taxes dated.....and passed in.....

1. District which the assessment was made
2. Assessment year/ Return period/ Tax period
3. Authority passing the original in dispute
4. State if the order was modified at any time previously by any Officer subordinate to the commissionerate and if so in what manner (state the result of modification briefly).
5. Date of communication of the order of the Commissioner of Commercial Taxes.
6. Address to which the notice may be sent to the appellant
7. Address to which notice may be sent to the respondent
8. Relief claimed in appeal:
 - a) Turnover determined by the assessing authority
 - b) Turnover as modified prior to Suo motu revision by the Commissioner of Commercial Taxes
 - c) Turnover as modified and fixed by the Commissioner of Commercial Taxes
 - d) Relief claimed
 - e) Grounds of Appeal:
 - i. State the facts disputed briefly
 - ii. State the questions of Law raised for decision by the High Court

(Signed)
Appellant(s)

(Signed)
Authorised representative, if
any

VERIFICATION

I/ Wethe appellant(s) do hereby declare that what is stated above is true to the best of my/ our knowledge and belief.

Verified today, the.....day of20.....

(Signed)
Appellant(s)

(Signed)
Authorised representative, if
any

N.B.:

1. The appeal should be accompanied by a certified copy of the order of the Commissioner of Commercial Taxes, appealed against.
2. The appeal should be accompanied by a fee of Rs. 1500/-
3. The appeal should be written in English and should set forth concisely and under distinct heads the facts of cases, the grounds of appeal and points of Law raised consecutively

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.38

Revision Petition in the High Court of Judicature at Ernakulam

(Appellate Side)

MEMORANDUM OF CIVIL REVISION PETITION U/S.63

[See Rule 80(1)]

Civil Revision Petition No.

Petitioner

Versus

Respondent

Revision petition presented to the High Court to revise the order of the Sales Tax

Appellate Tribunal, dated.....and passed in

1. District in which the assessment was made
2. Assessment year/ Return period/ Tax period
3. The designation of the officer whose orders were appealed against (Before the Appellate Tribunal.)
4. Date of communication of the order of the Appellate Tribunal
5. Findings of the Appellate Tribunal (state in serial and appropriate order the relevant findings arrived at by the tribunal)
6. Questions of law raised for decision by the High Court (here formulate the questions of law raised concisely, etc.)

(Signed) : Petitioner(s)

(Signed) : Authorised representative, if any

VERIFICATION

I/ We the petitioner(s) do hereby declare that what is stated above is true to the best of my/ our knowledge and belief

Verified today, the..... day of 20.....

(Signed) : Petitioner(s)

(Signed) : Authorised representative, if any

N.B.:

1. The petition should be accompanied by a certified copy of the order of the Appellate Tribunal.
2. The petition should if preferred by any person other than an Officer empowered by Government under sub-section (1) of section 64 be accompanied by a fee of Rs.1500/-
3. The petition should be written in English and should set forth concisely and under distinct heads the facts of the case, the findings arrived at by the Tribunal and the questions of law raised consecutively. There should be no argument or narrative.

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.39

PETITION FOR REVIEW IN THE HIGH COURT OF JUDICATURE AT ERNAKULAM

(Appellate Side)

Memorandum of Civil Revision Petition

(Under Section 62(7) & 63 (8) of the Act)

[See Rule 80 (3)]

Petition for review of the order of the High Court dated and passed in appeal/ Civil Revision Petition* against Order No.

1. No. and date of the order of the High Court sought to be reviewed
2. Date of communication of the order
3. Questions of facts decided by the High Court (in the case of appeal under section 63)
4. Question of law decided by the High Court.
5. New and important facts which after the exercise of due diligence where not within the knowledge of the applicant or could be produced by him when the order was made (state facts briefly without narrative)
6. Questions of fact now raised.
7. Questions of law now raised

(Signed)
Applicant(s)

(Signed)
Authorised representative, if
any

VERIFICATION

I/ We(the applicants) do hereby declare that what is stated above is true to the best of my/ our knowledge and belief.

Verified today, theday of.....20.....

(Signed)
Applicant(s)

(Signed)
Authorised representative, if
any

N.B.:

1. This application, should be accompanied by a certified copy of the order of the High Court sought to be reviewed.
2. The application should, if it is preferred by any person other than the Commissioner of Commercial Taxes or an Officer empowered by the Government be accompanied by a fee of Rs.300/- in the case of application under section 62 (7) & Rs.1,500/- in the case under section 63 (8) of the Act.
3. The application should be written in English and should set forth, concisely and under distinct heads facts which are not before the High Court at the time of passing the original order and the question of facts and the law raised. There should be no argument or narrative.

* Strike out whichever is not applicable

**THE KERALA VALUE ADDED TAX RULES, 2005
FORM NO. 40**

**REQUISITION FOR POLICE ASSISTANCE
UNDER SECTION 49A
{ See Rule 99 }**

DATE	<i>D</i>	<i>D</i>		<i>M</i>	<i>M</i>		<i>Y</i>	<i>Y</i>
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To

The Station House Officer/Dy.Suptd/
Asst.Commissioner/Supdt/Commissioner
Of Police

ADDRESS OF POLICE STATION

VAT OFFICE
ADDRESS

Whereas the undersigned desires to conduct an inspection/search/seizure onwithin your jurisdiction, in exercise of the powers conferred under the provisions of the Kerala Value Added Tax Act ,2003 and I apprehend obstruction from the side of trade community /owner of the house/vehicle/anti social elements. So in exercise of the powers vested on me under section 49A of the Kerala Value Added Tax Act ,2003 I hereby require to provide adequate police assistance onathours for the smooth discharge of the official duty. .

SEAL

YOURS FAITHFULLY,

COMMERCIAL TAX AUTHORITY

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 41

DECLARATION

[FOR CONCESSIONAL RATE OF TAX ON THE PURCHASE OF PETROLEUM PRODUCTS BY KSEB/NTPC/POWER-GENERATING PSUs WITH > 25 KW]

[See rule. 22(3)(vi)]

DATE	<i>D</i>	<i>D</i>		<i>M</i>	<i>M</i>		<i>Y</i>	<i>Y</i>

THIS IS TO CERTIFY THAT WE HAVE PURCHASED THE GOODS DESCRIBED HEREIN FROM SRI/M/S (GIVE NAME AND FULL ADDRESS OF THE DEALER WITH TIN) WHICH ARE INTENDED FOR USE OF THE(ENTER THE NAME OF THE ORGANISATION) IN THE GENERATION AND DISTRIBUTION OF POWER AND THAT THE CAPACITY OF THE UNIT(S) IS NOT LESS THAN 25 KW.

WE ALSO HEREBY UNDERTAKE TO PAY OVER TO THE GOVERNMENT THE AMOUNT OF TAX CONCESSION RECEIVED BY US IN CASE WE FAIL TO UTILISE THE GOODS PURCHASED FOR THE PURPOSE DECLARATION

DESCRIPTION OF GOODS PURCHASED :

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SELLERS BILL NO./DATE/VALUE :

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SIGNATURE OF THE AUTHORISED OFFICIAL