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10/11/18



കേരള സർക്കാർ
Government of Kerala
2017



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No. 176/ 2017/TAXES.

*Dated, Thiruvananthapuram, 27th November, 2017
12th Vrischikam, 1193.*

S.R.O. No. 769/2017.—In exercise of the powers conferred by section 92 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala hereby make the following rules further to amend the Kerala Value Added Tax Rules, 2005 issued by notification under G. O. (P) No. 42/2005/TD dated 31st March, 2005 and published as S.R.O. No. 315/2005 in the Kerala Gazette Extraordinary No. 675 dated 31st March, 2005, namely:—

RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Value Added Tax (Second Amendment) Rules, 2016.

(2) Save as otherwise provided in these Rules,—

(a) clause (d) of sub-rule (2), clause (a) of sub-rule (13) of Rule 2 shall be deemed to have come into force on the 1st day of April, 2009.

(b) sub-rule (10), sub-rule (11) and clause (p) of sub-rule (15) of Rule 2 shall be deemed to have come into force on the 1st day of April, 2010.

(c) sub-clause (i) of clause (a), clause (b) and clause (c) of sub-rule (2), clauses (a), (b), (c), (d), (e), (f), sub-clause (i) of clause (g), clause (h) and clause (i) of sub-rule (5), sub-rule (6), sub-rule (9) and clause (a), (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (n), and (o) of sub-rule (15) of Rule 2 shall be deemed to have come into force on the 1st day of April, 2011.

(d) sub-rule (1), sub-rule (3), clause (b), of sub-rule (4), sub-clause (i) of clause (a) and sub-clause (ii) of clause (b) of sub-rule (7), clause (b) of sub-rule (13), clause (a) of sub-rule (14) and clause (s) of sub-rule (15) shall be deemed to have come into force on the 1st day of April, 2013.

(e) clause (c) of sub-rule (13) shall be deemed to have come into force on the 9th day of December, 2014.

(f) sub-rule (8) and clause (m) of sub-rule (15) of Rule 2 shall be deemed to have come into force on the 29th day of May, 2015.

(g) clause (a) of sub-rule (4) and clause (r) of sub-rule (15) shall be deemed to have come into force on the 7th day of August, 2015.

(h) the remaining provisions shall come into force at once.

2. *Amendment of the Rules.*—In the Kerala Value Added Tax Rules, 2005,—

(1) in rule 10, in sub-rule (1), in clause (k),—

(a) after the words “medicines and drugs falling under the Third Schedule” the words and symbols “and/or cigarettes and similar products falling under serial number 1 of the Table in clause (a) of sub-section (1) of section 6” shall be inserted;

(b) after the words, letters and brackets “clause (e)”, the word, letters and brackets “or clause (h)” shall be inserted;

(c) in the DECLARATION,

(i) after the words “medicines and drugs” the words “or cigarettes and similar products” shall be inserted;

(ii) after the word, figure, brackets and letter “section 8(e)”, the word, figure, brackets and letter “or section 8(h)” shall be inserted.

(2) in rule 11,—

(a) in sub-rule (1),—

(i) for the words, figures and letters “in the case of a dealer other than a works contractor in Form No. 1D and in case of a works contractor in Form No. 1DA” the words, symbol, figure and letter “in Form No. 1B” shall be substituted;

(ii) for the fourth proviso, the following proviso shall be substituted, namely:—

“Provided also that in the case of dealers eligible for payment of tax under section 8 shall file the option,—

(a) for the year 2011-12, 2012-13 and 2013-14 on or before 30th June, 2011, 30th June, 2012 and 31st July, 2013 respectively;

(b) for the year 2014-15 on or before 10th September, 2014 in case of dealers eligible for payment of tax under clause (b) of section 8 and on or before 31st July, 2014 in case of others; and

(c) for the year 2015-16 on or before 31st July, 2015”.

(b) in sub-rule (2), in clause (i), for the words, brackets, symbols, figures and letters

- “(a) under clause (a) of section 8 in Form No. 4D,
- (b) under clause (b) of section 8 in Form No. 4DA,
- (c) under clause [c(i)] of section 8 in Form No. 4DB,
- (d) under clause [c(ii)] of section 8 in Form No. 4DC,
- (e) under clause (d) of section 8 in Form No. 4DD,
- (f) under clause (e) of section 8 in Form No. 4DE and
- (g) under clause (f) of section 8 in Form No. 4DF.”.

the words, symbol, figure, and letter “in Form No. 1E” shall be substituted;

(c) in sub-rule (3), for the words, symbol, figure and letter ‘Form No. 4D’ wherever they occur, the word, symbol, figure and letter, “Form No. 1E” shall be substituted;

(d) in sub-rule (4), in the word and figure ‘Explanation II’, the figure ‘2’ shall be omitted.

(3) in rule 12, in sub-rule (7) for the word “fifteen”, the words “thirty” shall be substituted.

(4) in rule 12C,

(a) in sub-rule (2), after the words and symbol, “under the Act” the following words, letter, figures, symbols and brackets shall be added, namely:—

“In the case of works contract executed in Special Economic Zone, the sub-contractor claiming exemption under clause (b) of sub-section (7) of section 6 shall obtain a declaration in Form No. 43A from the principal contractor for producing before the assessing authority of the sub-contractor.”.

(b) after sub-rule (6), the following sub-rule shall be inserted, namely:—

“(7). Every auctioneer being a registered dealer, who makes any sale of cardamom at the point of auction conducted at the auction centre under the fourteenth proviso to sub-section (1) of section 6 shall submit a certificate in Form No. 48A. Every such certificate shall be prepared in quadruplicate and shall be serially machine numbered or computer generated. The original shall be submitted to the assessing authority by the auctioneer, along with the monthly returns. The duplicate shall be issued to the dealer who purchases goods in auction. The triplicate shall be issued to the dealers whose goods were auctioned. The quadruplicate shall be retained by the auctioneers themselves and shall be produced before any authority under the Act for verification.”.

(5) in rule 17,—

(a) in sub-rule (4), for the words, figure and letters “Form No. 1B”, the words, figure and letter ‘Form No. 1’ shall be substituted.

(b) in sub-rule (7), for the words, figure, letter, symbol and bracket “Every application for registration under sub-rules (1) to (6) shall be made in Form No. 1, in the case of dealers other than presumptive tax payers and in Form No. 1A, in the case of dealers opting payment of presumptive tax”, the words, figure, symbols and brackets “Every application for registration under sub-rules (1) to (6) shall be made in Form No. 1, and” shall be substituted;

(c) in sub-rule (7A), for the words, letter, figure and symbol “Form No. 1E”, the words, figure and symbol “Form No. 1” shall be substituted;

(d) in sub-rule (7AA), for the words, letter, symbol and figure "Form No. 1H", the words, symbol and figure "Form No. 1" shall be substituted;

(e) in sub-rule (7B), for the words, letters, symbol and figure "Form No. 1G" the words, symbol and figure "Form No. 1" shall be substituted;

(f) in sub-rule (14), for the opening sentence the following shall be substituted, namely:—

"The registering authority receiving the application, after making such enquiries as he may consider necessary and after satisfying himself that the prescribed fee has been paid, that the application is in order, that the particulars furnished therein are correct and complete, and that the security, if any, demanded has been paid, register the dealer and grant him a certificate of registration in Form No. 1A."

(g) in sub-rule (17),—

(i) for the opening sentence the following shall be substituted, namely:—

"Every registered dealer shall file an application for renewal of the registration in Form No. 1B, not later than 30th day of April of the year for which the renewal of registration is sought."

(ii) for the existing provisos, the following proviso shall be inserted, namely:—

"Provided that the date of submission of application for renewal of registration for the year 2015-16 shall be 20th day of May, 2015."

(h) in sub-rule (29),—

(a) for the words, figure, symbol and letter, "Form No. 1C", the words, figure, symbol and letter "Form No. 1B" shall be substituted;

(b) for the words, figure, symbol and letter, "Form No. 4C", the words, figure, symbol and letter "Form No. 1D" shall be substituted;

(i) in sub-rule (32) for the words, figure, symbol and letter, "Form No. 5A", the words, figure, symbol and letter, "Form No. 1B" shall be substituted.

(6) in rule 21,—

(a) in sub-rule (1), for the words, figure, symbol and letter "Form No. 7", the words, figure, symbol and letter "Form No. 1B" shall be substituted.

(b) in sub-rule (4), for the words, symbol, figures and letter "Form No. 7A", the words, figure, symbol and letter "Form No. 1C" shall be substituted.

(c) in sub-rule (5), for the words, symbol, figures and letter "Form No. 7", the words, figure, symbol and letter "Form No. 1B" shall be substituted;

(7) in rule 22,—

(a) in sub-rule (2),—

(i) for the words and figures "30th day of April", the words and figures "31st day of May," shall be substituted;

(ii) for the existing provisos, the following proviso shall be substituted, namely:—

"Provided that the last date for filing annual return and its enclosures for the years 2009-10, 2010-11, 2011-12, 2012-13, 2013-14 and 2014-15 shall be 30th August, 2010, 30th September, 2011, 10th July, 2012, 30th June, 2013, 30th June, 2014 and 30th June, 2015 respectively".

(b) in sub-rule (3), after clause (xii), the following clause shall be inserted, namely:—

"(xiii) a statement regarding certificate received in Form No. 43A.

(xiv) a statement regarding certificate issued/received in Form No. 48A”

(8) after rule 31, the following rule shall be inserted.—

“31A. *Procedure for Entity/Company engaged in electronic commerce for taking out registration and filing of returns.*—For the purpose of section 54A, companies/entities maintaining an electronic Commerce website shall file application for registration in Form No. 11C before the Assistant Commissioner authorised by the Commissioner of Commercial Taxes. Along with the application, the following documents shall be submitted:

(i) Copy of the Memorandum of Association and Articles of Association

(ii) Certificate of Incorporation of the company/entity

(iii) Resolution of the Board of Directors regarding the appointment of the authorised person for applying for registration and filing of returns under section 54A.

If the documents filed are in order the Assistant Commissioner shall grant registration to the company/entity and issue a Certificate of Registration. The return mentioned in section 54A shall be in Form No. 11D and shall be submitted on or before the 20th day of the succeeding month.

Provided that no registration fee or security deposit shall be insisted for grant of registration.”.

(9) in rule 42,

(a) in sub-rule (1) for the words, symbol, figures and letter “Form No. 20B”, the words, symbol, figure and letters “Form No. 1EE” shall be substituted.

(b) in sub-rule (3),—

(i) for the words, symbol, figure and letter "Form No. 4D", the words, figures, symbol and letter "Form No. 1E" shall be substituted;

(ii) for the words, symbol, figure and letter "Form No. 20B", the words, figure, symbol and letters "Form No. 1EE" shall be substituted;

(c) in sub-rule (5), for the words, symbol, figures and letters "Form No. 20E" and "Form No. 20B", the words, symbol, figures and letter "Form No. 1EE" shall be substituted;

(d) in sub-rule (5A), for the words, symbol, figures and letter "Form No. 20E", the words, figures, symbol and letters "Form No. 1EE" shall be substituted.

(e) in sub-rule (6), for the words, symbol, figures and letters "Form No. 20D" and "Form No. 20E", the words, symbol, figures and letters "Form No. 1B" and "Form No. 1EE" shall respectively be substituted.

(10) in rule 46, in sub-rule (2), the clause (iii) shall be omitted.

(11) in rule 47, in sub-rule (1), the clause (iii) shall be omitted.

(12) in rule 47A, for the existing proviso, the following proviso shall be substituted, namely:—

"Provided that the date of submission of application under sub-rule (1) for the year 2010-11 shall be 30th September, 2011."

(13) in rule 58,

(a) after sub-rule (6), the following sub-rule shall be inserted, namely:—

"(6A) The details specified in the second proviso to section 40 to be maintained by the auctioneer shall be in the following format:—

Name & Address of the owner of the goods pooled	Date of pooling & Lot No.	Quantity originally pooled	Documents produced at the time of pooling	Quantity returned (vapas)	Name, Address & Signature of the person who took back the goods	Date on which the goods are returned	Documents accompanying vapas consignments	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(b) in sub-rule (10), the following proviso shall be inserted, namely:—

“Provided that the invoice forms relating to compounding scheme of medicines with consequent changes shall, *mutatis mutandis* apply to compounding provisions of cigarettes and similar products.”

(c) after sub-rule (10), the following sub-rule shall be inserted, namely:—

“(10A) Invoices in Form No. 8/8H issued by registered VAT dealers for the sale of consumables to hospitals for the purpose of satisfying the conditions mentioned in sub-section (2) of section 18C shall carry the following certificate authenticated by the dealer, namely:—

Certified that the goods sold are consumables to be used for treatment of patients in the hospitals and the same is sold at Maximum Retail Price and tax has been collected accordingly. This certificate is issued for the purpose of section 18C(2) of the Kerala Value Added Tax Act, 2003.”

(14) in rule 60.—

(a) for the words, figures and symbols “in the case of a company on or before the 31st day of December and in other cases on or before the 31st day of October,” the following words, figure and symbols “in the case of a company on or before the 31st day of January and in other cases on or before the 31st day of December” shall be substituted.

(b) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that the date of filing of the certificate

(i) for 2009-10 and 2010-11 shall be 11th March, 2011 and 31st January, 2012 respectively;

(ii) for 2011-12 in the case of a company shall be 28th February, 2013 and other cases, shall be 31st December, 2012;

(iii) for 2012-13 in the case of a company shall be 15th February, 2014; and

(iv) for 2013-14 in the case of a company shall be 10th February, 2015 and in other case, shall be 31st January, 2015.”

(15) in the forms.—

(a) for 'Form No. 1', the following 'Form No. 1' shall be substituted, namely:—

“KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 1

Application Form for Online Registration

(See Rule 17)

- District (Select from List of Districts)
- Registration Office (List of Offices within the District)
- Type of Registration: VAT/Presumptive/
Government Department/Bank/Parcel,
Transporting, Lease Wagon Agency/Casual Trader

Photograph to
be affixed
after
downloading
the filled up
online
application

1. Full name of Applicant Dealer
(for individuals—first name, middle
name, last name initials at the end) :
2. Date of Birth of the Applicant
(DD/MM/YYYY) :
3. Trade Name (no salutation) :
4. Principal Place of Business

(a) Building Name: (b) Building No.: (c) Occupancy Status: Rental/ Owned (d) Panchayat/Municipality/ Corporation: Description: (e) Ward No.: (f) Place Name:	(g) Post Office: (h) Pincode: (i) Whether invoices are issued from the premises: (Y/N) (j) Telephone Number: (k) Mobile Number: (l) Fax No.: (m) E-Mail ID: (n) Website
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------
5. Details of Branches (if any): (furnish details a to k above)

6. Details of Godowns (if any): (furnish details a to k above)
7. Details of Sister Concerns (if any): (furnish details a to k above + TIN)
8. Details of Branch Business outside the State: (furnish details a to k above + TIN)
9. Permanent Address for Communication (Residential):
(Details a to k)
10. Constitution of business: (for options c,d,e furnish residential address, bank details and PAN separately)

<ul style="list-style-type: none"> (a) Proprietorship (b) Partnership Firm (c) Limited Liability Partnership (d) Company (e) Society (f) Local Authority (g) Public Sector Undertaking 	<ul style="list-style-type: none"> (h) Central Government Department (i) State Government Department (j) Autonomous Body (k) Bank (l) Others (specify)
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

(Date of Incorporation to be specified except for proprietorship)
11. Nature of Business

<ul style="list-style-type: none"> (a) Trader (b) Manufacturer (Details of unit) (c) Service Sector (d) Works Contract (e) Job work (f) Right to use 	<ul style="list-style-type: none"> (g) Awarder (h) Casual Trader (i) Auctioneer (j) Government Contractor (k) Others (specify)
------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------
12. Permanent Account Number of the applicant dealer (PAN):
(mandatory field, if no PAN applicant has to certify that he/she does not have a PAN)

13. Aadhaar UID Number (if any):
14. License issued by Local Bodies
 - (a) License/Permit number:
 - (b) Name of the issuing authority:
15. License issued by other Departments.
 - (a) License/Registration No.:
 - (b) Name of the Authority:
16. Commodities Dealt with:
17. Annual turnover for the immediate preceding year: Rs.
18. Expected turnover during the year: Rs.
19. Date of commencement of business:
20. Whether registration under CST Act required? Yes/No
 - (a) Interstate Purchases [Sec. 7(1)]: Yes/No
 - (b) Interstate Sales [Sec. 7(2)]: Yes/No
21. Details of Bank Account (All refunds from the Department will be credited to this account)
 - (a) Name of the Bank:
 - (b) Name of the Branch:
 - (c) MICR Number:
 - (d) Account Number:
 - (e) Nature of Account:
22. Details of security furnished (as per the rate prescribed)
23. Name and address of the Manager, if appointed
 - (a) Name
 - (b) Building name
 - (c) Building Number
 - (d) Area/Road
 - (e) Locality
 - (f) Post Office
 - (g) Pin code
 - (h) E-mail Id
 - (i) Telephone Number
 - (j) Mobile Number

24. Name and address of the Power of Attorney holder

- | | |
|---------------------|----------------------|
| (a) Name | (f) Post Office |
| (b) Building Name | (g) Pin code |
| (c) Building Number | (h) E-mail Id |
| (d) Area/Road | (i) Telephone Number |
| (e) Locality | (j) Mobile Number |

25. Details of Registration Fee paid.

Place:..... Signature of the Applicant:.....

Date:..... Designation/Status:.....

(b) for 'Form No. 1A', the following 'Form No. 1A' shall be substituted, namely:—



GOVERNMENT OF KERALA
COMMERCIAL TAXES DEPARTMENT

FORM NO. 1A

Certificate of Registration

(Not Transferable)

[See Rule 17(14)]

This is to certify that M/s/Sri./Smt.
..... (*Trade Name*.....)
is registered with Commercial Taxes Department, Government of Kerala
under Section 16 of the Kerala Value Added Tax Act, 2003.

1. VAT Registration number TIN/PIN:
2. CST Registration number:
3. Assessment Circle:
4. Registration Category:
5. Name of the Applicant:
6. Principal Place of Business:
7. Number of Branches if any:
8. Number of Godowns if any:
9. This certificate is valid from (date) to 31st March.....
or until cancelled/suspended/surrendered.

10. Commodities dealt with

Place:.....

Signature of the Assessing Authority

Date:.....

Name, Designation and Office

(Seal)

Note: Details of branches and godowns, if any, are annexed."

(c) for 'Form No. 1B', the following 'Form No. 1B' shall be substituted, namely:—

“KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 1B

**“ON-LINE APPLICATION FOR SALESMAN PERMIT/EXHIBITION
OR EXCHANGE MELA/COMPOUNDING/LIABILITY
CERTIFICATE/REGISTRATION RENEWAL**

{See Rules 11(1), 17(17) & 17(29) and 21(1)}

To

The Assessing Authority

TIN/PIN:

Application Category: Salesman Permit/Exhibition or Exchange Mela/
Compounding Application/Registration Renewal/Application for Liability
Certificate

Name of Dealer :

Trade Name :

Salesman Permit

1. List of Commodities to be covered under the Permit:
2. Number of permits required:
3. Date from which permit is required
4. Fee to be paid (*e-payment*):

Exhibition or Exchange Mela

1. List of Commodities to be covered under the Exhibition:
2. No. of Premises where exhibition is conducted:
3. Address of each premises:
4. Movement of Consignment to the premises: Interstate purchase/
Interstate stock transfer/Import/Intrastate Stock transfer/Local
purchase
5. Consignor Details:

6. Period of exhibition: From To
7. Fee to be paid (*e-payment*):

Compounding under Section 8

I hereby opt to pay tax under Section 8/Section 7 of the Kerala Value Added Tax Act 2003 and Rules made thereunder.

Category of Dealer: Works contract/Gold/Cooked Food/Bar Hotels-
Cooked food/Bar Hotel Liquor/Metal Crushers/Chicken/CD Libraries/
Medicine

1. Works Contract

I hereby opt for payment of tax under Clause (a) of Section 8 of the Kerala Value Added Tax Act, 2003 in respect of the following works:

1. Compounding for the year
2. Compounded for all works undertaken by me for the year: Yes/No
3. If no, I opt for work-wise compounding scheme
4. Whether having interstate purchase: Yes/No
5. Whether executing works awarded by Govt. of Kerala/Kerala Water Authority/Local Authorities only—Yes/No

Details of compounding—(in case of work wise compounding the following details relating to subsequently awarded works has to be updated in the KVATIS within one month from the date of agreement)

1. Serial Number
2. Name and address of the awarder
3. Work order number and date
4. Description of work
5. Location
6. Whether compounded for the previous year
7. Total contract amount
8. Amount received upto the preceding 31st March
9. Compounding rate applicable 3%/3%+tax on interstate purchases/4%

Details to be furnished in case of builders

1. Serial Number
2. Name of the project
3. Type (with plinth area in each type)
4. Number of flats/villas under each type
5. Proposed sq. ft. value
6. Total estimated value
7. Rate of tax

2. Gold Compounding

(a) Compounding opted for the previous year

(i) Total Turnover for the previous year:..... (below 10 lakhs/Above 10 lakhs & below 40 lakhs/Above 40 lakhs & below 1 Cr./ Above 1 Cr.

(ii) Tax paid or payable whichever is higher for the previous year:.....

(b) Compounding not opted for the previous year

(i) Annual Turnover: (below 10 lakhs/Above 10 lakhs & below 40 lakhs/Above 40 lakhs & below 1 Cr./Above 1 Cr.

(ii) Tax paid or payable whichever is higher for the preceding 3 years

Year 1:..... Year 2:..... Year 3:.....

(c) New branches opened in the current year: Yes/No

<i>Sl. No.</i>	<i>Name of the branch</i>	<i>Address of the branch</i>
(1)	(2)	(3)

(d) if transacting business for less than one year:

<i>Month</i>	<i>Turnover</i>	<i>Output Tax Due</i>	<i>Net Tax payable</i>
(1)	(2)	(3)	(4)

(e) whether transacting business under brand name: Yes/No

<i>Sl. No.</i>	<i>Name of Franchisee</i>	<i>TIN</i>
(1)	(2)	(3)

3. Cooked Food Compounding

(a) Hotels excluding bar hotels

(i) I opt for compounding for the financial year:

4. Bar Hotels/Club/Heritage Hotels—Cooked food

(a) I opt for compounding for the financial year:

(i) Compounding opted for the preceding year

1. Tax paid during the preceding year:

(ii) Compounding not opted for the previous year

1. Turnover for preceding three years:

(a) Year 1:

(b) Year 2:

(c) Year 3:

2. Location: Municipality/Corporation/Panchayat

3. Star Status:

(iii) Tax paid or payable whichever is higher for the preceding 3 years

1. Year 1:

2. Year 2:

3. Year 3:

(Turnover includes turnover of cooked food and beverages prepared by you and turnover of packed water, cigarettes and soft drinks purchased from registered dealers.)

5. Bar Hotels—Liquor

(a) I opt for compounding for the financial year:

(i) Location: Municipality/Corporation/Panchayat

(ii) Star Status:

(iii) Compounding status for the previous years:

- (1) Year 1—Yes/No—TOT paid/Payable
- (2) Year 2—Yes/No—TOT paid/Payable
- (3) Year 3—Yes/No—TOT paid/Payable
- (4) Year 4—Yes/No—TOT paid/Payable
- (5) Year 5—Yes/No—TOT paid/Payable

6. Metal Crusher Units

(a) I opt for compounding for the financial year:

(b) Single Crusher only

Jaw Size:

1. upto 30.48 cm X 22.86 cm
2. Exceeding 30.48 cm X 22.86 cm and upto 40.64 cm X 25.40 cm

(c) Multiple Crusher

<i>Jaw Size</i>	<i>No. of Primary Crushers</i>	<i>No. of Secondary Crushers</i>
(1)	(2)	(3)
upto 30.48 cm X 22.86 cm		
Exceeding 30.48 cm X 22.86 cm and upto 40.64 cm X 25.40 cm		
Exceeding 40.64 cm X 25.40 cm		

(d) Cone Crusher: Yes/No

If yes, Number of Cone Crushers:

7. Chicken

(a) I opt for compounding for the financial year:

- (i) Location: Corporation/Municipality/Panchayat.
- (ii) Number of branches:
- (iii) Check posts of entry into the State

8. CD Library

- (a) I opt for compounding for the financial year:
- (i) Location: Corporation/Municipality/Panchayat.
 - (ii) Number of branches:

9. Medicine Dealers

- (a) I opt for compounding for the financial year:
- (i) Whether compounding on MRP opted for the preceding year: Yes/No

Liability Certificate

- | | |
|------------------------------------------|-----------------------------------------------------|
| (a) Name & Address of Awarder: | (i) Balance payment: |
| (b) TIN of Awarder (if any): | (j) Sub Contract if any: |
| (c) Nature of contract (Specify): | (k) Whether Compounding opted for the contract: |
| (d) Work order No. and date: | (l) Nature of Compounding opted: (Annual/work wise) |
| (e) Work Site Address: | (m) Rate of Compounding: |
| (f) Period of work: | (n) Interstate Purchase Value: |
| (g) Gross Contract Amount: | (o) Advance Tax Paid: |
| (h) Payment received upto previous year: | |

Registration Renewal

1. I request for renewal of registration for the year:
2. Changes if any in the constitution of business: Yes/No
(If Yes, fill in online registration form entirely and the details will be updated only after approval of the assessing authority)."

(d) for 'Form No. 1C', the following 'Form No. 1C' shall be substituted, namely:—



GOVERNMENT OF KERALA
COMMERCIAL TAXES DEPARTMENT

FORM NO. 1C
SALESMAN PERMIT
(Not Transferable)
{See rule 21(4)}

This is to certify that M/s/Sri/Smt.
..... (Trade Name.....)
is hereby authorised to consign goods covered under this permit by himself
or through an authorised salesman under the provisions of the Kerala Value
Added Tax Act, 2003.

1. VAT Registration Number TIN/PIN:
2. Assessment Circle:
3. Registration Category:
4. Name of the Applicant:
5. Principal Place of Business:
6. This certificate is valid from (date) to 31st March.....
or until cancelled/suspended/surrendered.

7. Commodities dealt with

Place:.....

Signature of the Assessing Authority

Date:.....

Name, Designation and Office

(Seal)

Note:—Provision for incorporation of Cancellation/suspension/surrender of issued certificate to be available in KVATIS.”

(e) for 'Form No. 1D', the following 'Form No. 1D' shall be substituted, namely:—



GOVERNMENT OF KERALA
COMMERCIAL TAXES DEPARTMENT

FORM NO. 1D

PERMISSION FOR CONDUCTING EXHIBITION/EXCHANGE MELA
(Not Transferable)
{See rule 17(29)}

This is to certify that M/s/Sri/Smt.
..... (Trade Name.....)
is hereby authorised to consign goods covered under this certificate to conduct exhibition or exchange mela or price scheme under the provisions of the Kerala Value Added Tax Act, 2003.

1. VAT Registration Number TIN/PIN:
2. Assessment Circle:
3. Registration Category:
4. Name of the Applicant:
5. Principal Place of Business:
6. Place of Exhibition/exchange mela/price scheme:
7. Consignor details:
8. This certificate is valid from (date) to

9. Commodities dealt with

Place:.....

Signature of the Assessing Authority

Date:.....

Name, Designation and Office

(Seal) "

(f) 'Form No. 1DA', shall be omitted.

(g) for 'Form No. 1E', the following 'Form No. 1E' shall be substituted, namely:—



**GOVERNMENT OF KERALA
COMMERCIAL TAXES DEPARTMENT**

FORM NO. 1E

PERMISSION TO PAY TAX UNDER COMPOUNDING SCHEME

CATEGORY—Works Contract/Gold/Cooked Food/Bar Hotels—Cooked
food/ Bar Hotel Liquor/Metal Crushers/CD Libraries/Medicine

(Not Transferable)

{See rule 11(2)}

This is to certify that M/s/Sri/Smt.
..... (*Trade Name*.....)
is hereby permitted to pay tax at compounding scheme as per section 8 of
the Kerala Value Added Tax Act, 2003.

1. VAT Registration Number TIN:
2. Assessment Circle:
3. Name of the Applicant:
4. Principal Place of Business:
5. This certificate is valid from (date) to 31st March

[*Only the selected category details below to be appended to the certificate*]

Works Contract

- (a) Compounded for whole year: Yes/No
 (b) Inter-state purchases: Yes/No
 (c) Individual work compounding

<i>Sl. No.</i>	<i>Work Order No. & Date</i>	<i>Description of Work</i>	<i>Awarder Name</i>	<i>Amount of Contract</i>	<i>Period of Contract: From to</i>	<i>Compounded rate: (3%, 4%)</i>	<i>Whether liability to pay VAT on inter-state purchase: Yes/No</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Conditions

- Returns shall be submitted as per Rule 24 along with payment of tax.
- Permission holder shall neither collect tax nor claim input tax credit on tax paid on inputs.
- Purchase tax u/s 6(2) shall be paid in respect of purchases from persons other than registered dealers [applicable in cases covered by sec.8(a)(i)].
- Contracts shall not involve transfer of material in the form of goods.

Gold Compounding

Total Compounded Tax determined by Assessing Officer during the year (as per the proceedings attached hereunder):

Order No:.....

Dated:.....

Total Compounded Tax determined:

Cooked Food Compounding

- (a) Hotels excluding bar hotels

- (i) Compounded tax at the rate of 0.5% shall be paid on the sales turnover of Cooked food, beverages, sweets and fresh juice prepared by you.
- (ii) The purchase of raw materials from unregistered dealers attract purchase tax.

Conditions

1. Quarterly returns shall be submitted as per Rule 24 along with tax.
2. Permission holder shall neither collect tax nor claim input tax credit on tax paid on inputs.
3. Permission holder shall not supply food and beverages to any airline service company or institution or shipping company for serving in air craft, ships or steamer or serve food in air craft, ship, steamer, bar attached hotel or star hotel as stipulated u/s. 8(c).
4. This permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act/Rules or conditions mentioned above.

Bar Hotels/Club/Heritage Hotels—Cooked food (applicable for below 3 star)

- (a) Compounding opted for the previous year
 - (i) Total Turnover for the previous year:.....
 - (ii) Tax paid or payable whichever is higher for the previous year:.....
 - (iii) Compounded Tax due of the Current Year: 115% of the tax paid or payable whichever is higher for the previous year.
- (b) If compounding not opted for the previous year
 - (i) Tax paid or payable whichever is higher for the preceding 3 years.

1. Year 1:
2. Year 2:
3. Year 3:

(ii) Compounded Tax due of the Current Year: 125% of the tax paid or payable whichever is higher for the previous year.

Conditions

1. Returns shall be submitted as per Rule 24 along with payment of tax
2. Permission holder shall neither collect tax nor claim input tax credit on tax paid on inputs
3. This Permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act/Rules or conditions mentioned above

Bar Hotels—Liquor

Total Compounded Tax determined by Assessing Officer during the year (as per the proceedings attached hereunder):

Metal Crusher Units

(a) Single Crusher only

(i) upto 30.48 cm X 22.86 cm: Rs. 25,000.

(ii) Exceeding 30.48 cm X 22.86 cm and upto 40.64 cm X 25.40 cm:
Rs. 1,00,000.

(b) Multiple Crusher

<i>Jaw Size</i>	<i>No. of Units</i>	<i>Rate</i>
(1)	(2)	(3)
upto 30.48 cm X 22.86 cm	40,000	
Exceeding 30.48 cm X 22.86 cm and upto 40.64 cm X 25.40 cm	1,40,000	

Exceeding 40.64 cm X 25.40 cm	2.80,000	
Primary Crushers	50% of sum above	
Cone Crusher:		Rs. 15,00,000

(c) Compounded Tax payable for the current year: Rs.

Conditions

1. Quarterly returns shall be submitted as per Rule 24 along with proof of payment of tax.
2. Permission holder shall neither collect tax nor claim input tax credit on tax paid on inputs.
3. This permission is liable to be cancelled in the event of contravention of the provisions of Kerala Value Added Tax Act/Rules or conditions mentioned.
4. New machineries, if any installed shall be intimated to the assessing authority within 15 days.

Chicken

Permitted to Compound Turnover of chicken at 12.5% on the floor value fixed by the Commissioner.

CD Library

- (a) Corporation/Municipality: Rs. 1000 per year
- (b) Panchayat: Rs. 500 per year
- (c) Number of branches:
- (d) Total Compounding Fee payable:

Medicine Dealers

- (a) Permitted to compound Turnover of medicines and drugs falling under III Schedule of the KVAT Act @ 4% on MRP value.
- (b) Specify whether: Ayurvedic/Allopathic/Homoeopathic etc.

Conditions

1. Permission holder shall file return on monthly basis and pay compounded tax due thereof.
2. Option for composition shall include:—All categories of medicines and sold by the permission holder as stipulate under Rule 11(1).
3. This permission shall be liable to be cancelled in the event of contravention of Kerala Value Added Tax Act/Rules.
4. No trade discount or incentive in terms of quantity of goods is permissible.

Place:.....

Signature of the Assessing Authority

Date:.....

Name, Designation and Office

(Seal)

(h) after 'Form No. 1E', so substituted, the following 'Form No. 1EE' shall be inserted, namely:—



GOVERNMENT OF KERALA
COMMERCIAL TAXES DEPARTMENT

FORM NO. 1EE
LIABILITY CERTIFICATE
(Not Transferable)
{See rule 42}

This is to certify that M/s/Sri/Smt.
..... (*Trade Name*.....)
is a registered dealer under the provisions of the Kerala Value Added Tax Act, 2003.

- (a) Name and Address of Awardee:
- (b) TIN of Awardee (if any):
- (c) Nature of contract (Specify):
- (d) Work Order No. and Date:
- (e) Work Site Address:
- (f) Period of Work:
- (g) Gross Contract Amount:
- (h) Payment received up to previous year:

- (i) Balance payment: (auto calculate)
- (j) Sub Contract if any:
- (k) Whether Compounding opted for the contract:
- (l) Nature of Compounding opted: (Annual/work wise)
- (m) Rate of Compounding:

The dealer is permitted to receive contract receipts without deducting VAT

or

The dealer is permitted to receive the contract receipts after deducting VAT @___(3% or 4% or 12.5%).

Tax due on Inter-state purchase Rs.

Place:.....

Signature of the Assessing Authority

Date:.....

Name, Designation and Office

(Seal)**

- (i) Form No. 1G and Form No. 1H shall be omitted.
- (j) Form No. 4, Form No. 4A, Form No. 4B, Form No. 4C, Form No. 4D, Form No. 4DA, Form No. 4DB, Form No. 4DC, Form No. 4DD, Form No. 4DE, Form No. 4DF, Form No. 5 and Form No. 5A shall be omitted.
- (k) Form No. 7 shall be omitted.
- (l) Form No. 7A shall be omitted.
- (m) after Form No. 11B, the following Form 11C shall be inserted,

namely:—

***KERALA VALUE ADDED TAX RULES, 2005**

FORM NO. 11C

Application for Registration under Sec. 54A of the KVAT Act
{See rule 31A}

1.	Name of the website	
2.	Name of the entity/company maintaining the website	
3.	Registered office address of the company/entity/person	
4.	(a) Building Name/No.	
	(b) Area/Road	
	(c) Locality	
	(d) PIN Code	
	(e) E-mail ID	
	(f) Telephone Number	
5.	PAN Number	

6.	Corporate Identity Number (CIN)	
7.	Service Tax Registration Number	
8.	Address of business place/godown/ registered office of the company in the State with TIN, if any.	
9.	Name and address of the authorized signatory(s)/appointed for applying for registration and for filing returns as per Sec. 54A of the KVAT Act.	
	(a) Building Name/No.	
	(b) Area/Road	
	(c) Locality	
	(d) PIN Code	
	(e) E-mail ID	
	(f) Telephone Number	
	(g) PAN Number	

I son/daughter/wife/husband of
hereby declare that to the best of my knowledge and belief, the particulars
furnished in this application as above are true and correct.

Place:

Signature:

Date:

Name of authorized signatory:

(n) after 'Form No. 11C', so substituted, the following 'Form No. 11D' shall be inserted, namely:—

“THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 11D

**Return format for Electronic Commerce Website
{See rule 31A}**

To

The Asst. Commissioner

Date:.....

Special Circle

THIRUVANANTHAPURAM

Year

Return Period

PARTICULARS

TIN granted
under Sec. 54A

Name of the e-Commerce

Website

Name of the Company/
Entity/Person

Address

Name and address of the
authorized signatory

Phone No.

Fax:

E-mail:

Website:

1. Goods transported into Kerala—Turnover

Non Taxable: Rs.

Taxable: Rs.

2. Goods transported out of Kerala—Turnover

Non Taxable: Rs.

Taxable: Rs.

Declaration

I/We declare that I/We have compared the above particulars with the records and books regarding the transactions maintained by me/us and the same are truly, correctly and completely stated.

Signature of authorized signatory:

Place:

Name:

Date:

Status:

Details will be uploaded along with the monthly return

Details of goods transported into Kerala during the month of

<i>Sl. No.</i>	<i>Invoice No. and Date</i>	<i>Name and address of the seller</i>	<i>State of origin</i>	<i>Name and address of the purchaser in Kerala</i>	<i>Commodity description</i>	<i>Value including tax</i>	<i>Payment mode</i>	<i>Transporter/Courier agency name</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Details of goods transported out of Kerala during the month of

<i>Sl. No.</i>	<i>Invoice No. and Date</i>	<i>Name and address of the seller</i>	<i>TIN of the seller</i>	<i>Name and address of the purchaser</i>	<i>Commodity description</i>	<i>Value including tax</i>	<i>Payment mode</i>	<i>Transporter/Courier agency name</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(o) 'Form No. 20B' shall be omitted.

(p) 'Form No. 20D' and 'Form No. 20E' shall be omitted.

(q) 'Form No. 21J' shall be omitted.

(r) in 'Form No. 43'.

(i) in the sub-heading for the words "an industrial unit", the words "the developer including co-developer/an industrial unit/an establishment", shall be substituted.

(ii) in first paragraph for the words "an industrial unit in the Special Economic Zone", the words "the developer including co-developer/an industrial unit/an establishment in the Special Economic Zone", shall be substituted. "

(s) after 'Form No. 43', the following 'Form No. 43A' shall be inserted, namely:—

“KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 43A

DECLARATION FOR CLAIMING EXEMPTION ON THE SALE OF GOODS BY SUB-CONTRACTORS UNDERTAKING THE WORKS OF UNITS IN SEZ

{See rule 12c(2)}

Help Line contact persons Ph. Nos.

Date	D	D		M	M		Y	Y	Y	Y
TIN										

This is to certify that I/We (name and address of the Principal Contractor with TIN) have awarded the sub contract to M/s..... (name and address of the sub contractor with TIN) in respect of the work awarded to me by M/s (name of the Industrial Unit in the Special Economic Zone with TIN) as per the particulars furnished hereunder, which has been duly incorporated in the returns filed by me under the Act.

1. Work Order No. and Date :
2. Nature of sub contract(s) :
3. Description of the Principal Contract in relation to which the sub contract is awarded :

4. Gross amount of contract between awardee :
and Principal contractor

5. Sub contract amount eligible for exemption :

Name, Signature and Seal of
the Assessing Authority of
the Principal Contractor

Signature and name of the
Principal Contractor "

(i) after 'Form No. 48', the following 'Form No. 48A' shall be inserted, namely:—



GOVERNMENT OF KERALA
COMMERCIAL TAXES DEPARTMENT

FORM NO. 48A

CERTIFICATE

{See rule 12c (7)}

Certificate No. /TIN/Financial Year

[Issued by the auctioneer to dealer for availing 2% concessional rate on sale of cardamom in auction as per 14th proviso to Sec. 6(1)]

Certificate issued by M/s..... TIN..... holding valid license issued by the Spices Board under Cardamom (Licensing and Marketing) Rules, 1987. No. dated..... valid upto

Certified that cardamom of the following description and details mentioned below has been sold to M/s..... TIN..... in the auction conducted on

<i>Invoice No. and Date</i>	<i>Whether the goods under invoice are own goods of the auctioneer</i>	<i>If no. name and full address of the owner of the goods before auction, with TIN</i>	<i>Quantity in Kgs</i>	<i>Amount</i>	<i>VAT</i>
(1)	(2)	(3)	(4)	(5)	(6)

Place:

Date:

(Seal)

Name, Address and Signature of
authorized signatory”

By order of the Governor,

MINHAJ ALAM,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Reasonable requests from the trade and the teething problems in the initial stages of development of a robust electronic platform for tax administration had necessitated certain changes regarding the time limit for filing various forms, simplification of forms, changes in fields etc., which had to be responded quickly, for which operational instructions were issued. These have to be validated by incorporating appropriate amendments in the Rules. Also, certain amendments made in the various Finance Acts for which operational procedural instructions were issued, needs to be given statutory validation. The Government have examined these matters also and decided to amend the Kerala Value Added Tax Rules, 2005 suitably.

The notification is intended to achieve the above object.