

(MODIFIED FORM (PROPOSED))

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.

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.....Website..									
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)

A. TURNOVER DETAILS (VATABLE GOODS)

A.(i). SALES /DISPOSALS (With output tax liability)

Nature of Transaction	Commodity	Schedule with entry No. If any	Rate of Tax. (percent)	Total Turnover (Rs)	Exemption claimed (Rs)	Taxable Turnover (Rs)	Output Tax Due (Rs)	Output Tax collected (Rs)
(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							
							
	5.							
	Sub total							
4.	Export sales							
	1							
	2							
							
	5.							
	Sub total							
5.	Consignment Sales.							
	(through local/non-resident principals)							
	1							
	2							
							
	5.							
	Sub total							
6.	Local deemed sales							
	(transfer of right to use)							
	1							
	2							
							
	5.							
	Sub total							
TOTAL (1+2+3+4+5+6)								

A(ii) .Local purchase taxable u/s 6(2)

	1							
	2							
	Sub total							
GRAND TOTAL	A(i)+ A(ii)							

AA. Sales turnover of goods coming under Fourth Schedule.

Commodity	Sche. Entry	Total turnover	Exempted turnover	Taxable turnover
Total				

B - REVERSE TAX

Particulars of transactions causing reverse tax	Commodity	Rate of tax	Purchase value (Rs)	Reverse Tax due under section 11(7) (Rs)
(1)	(2)	(3)	(4)	(5)
Grand Total				

C. Details of Purchase Return

Details of Purchase Invoice	Description of Goods	Rate of Tax	Purchase Value	Input tax credit availed	Output tax due
1	2	3	4	5	6

D. INERSTATE /IMPORT PURCHASES

Purchase details of goods coming under various schedules.*	Purchase of Goods					Details of Payment of Entry tax
	Where no Entry Tax is paid	Where Entry tax is paid		Total		
	Amount	Amount	Entry Tax Paid	Amount (2+3)	Entry Tax Paid during the return period	
1	2	3	4	5	6	7
1 st Schedule						
2 nd Schedule						
3 rd Schedule						
4 th Schedule						

Other goods taxable at 12.5 %						
G.Total						

* Purchase Statement with details of commodities to be annexed.

E .Local Purchase (Other than goods coming under 4th Schedule)

Purchase details of goods coming under various schedules.*	From Registered Dealer			From Un-registered Dealer		Total		Input tax eligible for set off U/s 11 (8-6)
	Purchase value		Tax paid	Purchase value of goods on which tax is payable	Tax due under section 6(2)	Amount (2+3 +5)	Tax (4+6)	
	Where no tax is charged	Where tax is charged (excluding tax)						
1	2	3	4	5	6	7	8	9
1 st schedule								
2 nd schedule								
3 rd schedule								
Other goods taxable at 12.5 %								
Total								

*Purchase Statement with details of commodities to be annexed.

F. SPECIAL REBATE U/S. 12

Description of goods	Schedule entry,	Rate of Tax (Percent)	Purchase tax paid u/s 6(2) during the previous return period	Entry tax paid u/s 3 of ET Act during the return period	Total amount eligible for Special rebate U/s 12. (4+5) (Rs)
1	2	(Rs)	(Rs)	(Rs)	6

G. Capital Goods

Details of Form 25B issued U/R. 13	Input tax granted	Input tax availed so far	Input tax eligible in the return period	Total availed of (3+4)	Balance at credit carried forward (2-5)	Installment No.
1	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	7

H Details of Sales Return

Details of Sale Bill	Description of Goods	Rate of Tax	Sales Value	Output tax paid	Input tax credit due
1	2	3	4	5	6

VAT Payable

(I) TAX AT CREDIT: Rs.		(J) OUT PUT TAX: Rs.	
1	Excess input tax at credit brought forwarded from previous return period . Rs.	1.	Tax due / collected as per sales invoice (A(i)) Rs.
2.	Input tax paid during the return period (E) Rs.	2.	Purchase Tax due (A(ii)) Rs.
3	Special Rebate (F) Rs.	3.	Reverse Tax due (B) Rs.
4	Input tax on Capital goods (installment granted as per Rule13 in form No.25B) (G) Rs.	4	Input Tax on purchase returns (C) Rs.
5	Input tax on sales returns (H) Rs.	5	Others (tax as per debit notes etc.) Rs.
6	Others. Input tax credit on opening stock of goods held as on 1.4.2005 adjusted or refunds or tax as per credit notes Rs.	5.	
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 = (J-I) Rs.			
NET TAX CREDITABLE CARRIED FORWARD TO NEXT RETURN PERIOD = (I-J) Rs.			
(In words) Rupees.....			

Payment details

No. & Date of Chalan/DD/Cheque	Amount	Name of Bank/Treasury

ENCLOSURES ATTACHED

- 1) Statement of local first sales showing Invoice No. Date Goods, Value, Particulars of the buyer with TIN etc.(in the case of importers and Manufactures) 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 31st March (along with annual return) Y or N
- 14) Statement of goods sold/disposed from quantity discount. Y or N
- 15) Cheque/Chelan/Demand Draft Y or N
- 16) Others (specify) Y or N

SELF ASSESSMENT DECLARATION

1. 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.
2. 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

Place:

Date:

(Seal)

FOR OFFICE USE

1. Date of filing of return: [Counterfoil to be issued to the dealer within 15 days
2. Date of scrutiny: of the filing of returns]
3. Whether return accepted/ found defective:
4. If the return is defective, defects in.
5. 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

ACKNOWLEDGEMENT

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

Date of receipt of return

Signature of the receiving officer

(SEAL)

(MODIFIED FORM (PROPOSED))

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:

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TIN*

01. Name & Address of the dealer

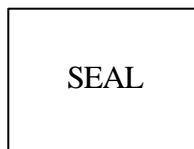
02	List of Goods in Stock at 1st April 2005 on which a claim of input tax credit is made									
	A. GOODS TAXABLE AT SALE OR FIRST PURCHASE POINT UNDER THE KGST ACT, 63									
Sl. No.	Name of the supplier with KGST No.	Description of goods	Quantity on hand	Invoice No. and date	Value of the goods held in stock as on 31/03/2005	Rate of KGS T Including AST	Amount of tax reflected in the Invoice/Bill	Amount of Input Tax applying formula under rule 12(3) for non-declared goods (FSP / FPP) *	Amount of Input Tax applying formula under rule 12(3) for declared goods	Input Tax Credit admissible on Sale point good (8+9+10)
1	2	3	4	5	6	7	8	9	10	11
TOTAL										

03	List of Goods in Stock at 1st April 2005 on which a claim of input tax credit is made								
A. GOODS TAXABLE AT PURCHASE POINT UNDER THE KGST ACT, 63									
S1. No.	Name of the supplier with KGST No. Invoice No. and date.	Description of goods	Quantity on hand	Purchase value of first purchase point goods at average cost during March 2005	Input Tax credit admissible on such FPP goods	FPP tax actually paid on actual purchase value (applicable to first purchaser only)	Closing stock value of last purchase point goods as on 31/03/2005	LPP Tax paid on such closing stock of LPP goods	Input Tax credit admissible on purchase point goods (7+10) OR (8+10)
1	2	3	4	5	6	7	8	9	10
TOTAL									
04	Stock taken by (Status of person concerned)				05	Name & Address of the Chartered Accountant or Cost Accountant who certified stock statement as on 31/03/2005 **			

Note: Use additional sheets if space is insufficient.

Declaration

I / we..... here by declare that the particulars furnished herein are true to the best of my/our knowledge, belief and information and that no material facts have either been concealed or misrepresented



Name, Signature and status of the person signing

Complete in Duplicate

FOR OFFICE USE

VAT OFFICER

Fill up only columns which are relevant to the dealer submitting the form

*. Here note the input tax relating to goods taxable at the point of first sale/ first purchase where the dealer claiming input tax credit had purchased the goods from a second or subsequent seller or from the first or subsequent purchaser, as the case may be.

** Applicable only in the case of dealers who were covered by Sec. 27A of the KGST Act 1963 during 2004-05.

(MODIFIED FORM (PROPOSED))

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 25 E

(see rule 16A)

DECLARATION TO BE FURNISHED BY AGENT TO PRINCIPAL WHILE CLAIMING INPUT TAX CREDIT/REFUND ON BEHALF OF THE PRINCIPAL

From..... (Name and address of the agent)

Date

TIN

VRN

To..... (Name and address of the Principal with TIN/VRN)

CST R.C.No.

CERTIFICATE - I

Certified that I/We registered under the KVAT Act, 03 at (VAT office address) have claimed input tax credit /special rebate/refund amounting to Rs..... in the return in Form No. 10 relating to the month in relation to taxable goods entrusted to me/us for sale as per particulars given below:

Stock transfer Inv. No. and date/ Delivery note no. and date	Description of goods with quantity	Value of goods received (Rs)	Local sale		Interstate Sale		Export sale		VAT Collected (Rs)	CST Collected (Rs)	VAT paid (output tax – Input tax)/Speci al rebate) (Rs).
			Qty (Kg)	Val ue (Rs)	Qty (Kg)	Value (Rs)	Qty (Kg)	Val ue (Rs)			

CERTIFICATE – II

Certified that we have claimed and availed of refund on your behalf as per particulars furnished below.

Inter state sale value Rs	Export sale value Rs	Input tax relating to col. (1) Rs	Input tax relating to Col (2) Rs	Refund order no. with date	Amount of refund Rs.
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(1)	(2)	(3)	(4)	(5)	(6)

CERTIFICATE - III

Certified that we have not claimed input tax credit for above interstate/export sales for which refund had been claimed and that refund for the same transaction has not been claimed otherwise. Certified further that input tax credit claimed as per details above has not been claimed against any other sales on behalf of different principal(s) OR in respect of our own goods traded.

VERIFICATION

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

SEAL

Name, Signature and Status of the
Authorised person.

(MODIFIED FORM (PROPOSED))

THE KERALA VALUE ADDED TAX RULES, 2005

FORM NO. 25 D

(see rule 16A)

**DECLARATION TO BE FURNISHED BY PRINCIPAL WHEN INPUT TAX
CREDIT IS CLAIMED BY AGENT**

From..... (Name and address of the
Principal)

Date
TIN
VRN
CST R.C.No.

To..... (Name and address of the
Agent with TIN/VRN)

CERTIFICATE

Certified that I/We..... registered under the KVAT Act, 03 at
(VAT office address) have effected local purchases of the goods details of which are
given below within the state for which input tax credit/ special rebate /refund is
admissible under section 11/ section 12/section 13 of the Act and that taxable goods
..... (description of goods with schedule no/entry/section/) in relation thereto
have been entrusted for sale to M/s.....as our agent .

Name and address of the seller with TIN/VRN	Tax /Purchase invoice No. and date	Description of goods	Schedule no./entry/section	Sale price/Purchase price Rs	Tax collected Rs

Certified further that we have not claimed and will not claim input tax credit/refund/purchase return relating to the above input tax amounting to Rs..... either at our VAT office or through any other agent, that originals of tax invoices mentioned above are kept with us for any verification and that certified copies of such tax invoice have been provided to the agent M/s.....

I/We do hereby authorize my/our agent M/s.....for availing of input tax credit/special rebate/ refund in respect of taxable goods sold on our behalf and also hereby assign the liability for any reverse tax under section 11 (7) to the said agent in the event of irregular availing of input tax credit in respect of transactions at the hands of the said agent.

VERIFICATION

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

SEAL

Name, Signature and Status of the
Authorised person.