KERALA VALUE ADDED TAX INFORMATION SYSTEM (KVATIS) OPERATIONAL MANUAL

IT Management Cell
The Department of Commercial Taxes
Government of Kerala
MESSAGE

Two things about Kerala Commercial Taxes Department have impressed the nation – 100% e-filing of VAT return to all registered dealers and uploading of purchase and sales details in KVATIS. e-Services enriched the department to capture a good data bank relating to the trading activity. Analytical reports of different magnitude can be generated to capture the real tax evader.

I am sure that the KVATIS Operational Manual will enable the officers to familiarize with the KATIS application and enable faster processing of data.

I express my best wishes to the Commissioner, Commercial Taxes and the entire team behind this novel attempt.

P. Mara Pandiyan IAS
Principal Secretary
Taxes Department
Government of Kerala.
MESSAGE

Kerala Commercial Taxes is poised to usher in a paradigmatic change in the way taxes are administered in this country. We have over the past few years built up an effective model of computerization comprising of e-services, office processes and service enablers. This has now yielded a robust database, which can be queried to cross check the veracity of information furnished. All the details that are required for an effective scrutiny are now available at the click of the mouse. It is now possible to conduct a more effective scrutiny in a fraction of the time as compared to the manual process, ultimately leading to higher levels of compliance and augmentation of tax revenue.

The “Operational Manual for the Kerala Value Added Tax Information System (KVATIS)” is a useful tool of reference in case of any doubts and will add to the effectiveness of our officers. I congratulate the team in the IT Management Cell for bringing out this manual.

Kerala Commercial Taxes has been in the forefront of the computerization initiative of VAT administration across the country. We should consolidate on the gains already made and ensure that our preeminence continues undiminished in the days to come.

Suman Billa IAS
Commissioner
Department of Commercial Taxes.
‘Hand book on KVATIS operational manual’ is a novel attempt to codify the e-governance achievements of Commercial Taxes Department in VAT administration, a unique event in the indirect tax administration in India. The screen shots of each modules with detailed description enable the officials a hassle free access to KVATIS. This hand book contains description on Dealer information system, Return process system, Check post Management system, Enforcement and e-services etc.

I am sure that this book will be a guide to access the KVATIS application even to a computer illiterate. I wish the venture all success.

V. Murukesh Kumar
Joint Commissioner (General)
&
Registrar, GIFT.
PREFACE

Various state Governments are still grappling with the issues on the implementation of e-services to the traders. Kerala has become the first State in India in the automation of VAT administration. The traders can avail the e-services at anytime from anywhere through internet. The transparency in VAT Administration reduced the cumbersome office procedures and increased tax compliance without harassment.

KVATIS, the software application developed by the department for VAT administration will be easier and user friendly only through a descriptive Handbook. A full fledged operational manual with screen shots on internet and intranet applications is quite inevitable, to guide the users.

I am greatly indebted to Shri. P. Mara Pandiyian IAS, Principal Secretary Taxes, Government of Kerala and Sri. B. Suman Billa IAS, Commissioner, Commercial Taxes for their able and erudite guidance in the preparation of this hand book.

The little knowledge that I have gained during my service is the result of the right guidance and blessings of Sri. V. Murukesh Kumar, Joint Commissioner (General), Commissioner of Commercial Taxes. His Scholarship and encouragement has been a source of inspiration throughout the work.

It is my pleasant duty to thank Sri. Manesh.V.K, IT Management Cell & Miss. Priyanka James, System Supervisor, who have sincerely spared their time to mould this hand book to come out in the right time.

With regards

B. S. Thyagaraja Babu
Assistant Commissioner
IT Management Cell.
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E-GOVERNANCE IN VAT ADMINISTRATION

The Department of Commercial Taxes is a major revenue source of the Government of Kerala. Nearly 3/4th of the revenue of the State is realized through the collection of tax. In order to create an efficient and transparent tax administration system, the Department has a platform independent centralized computer application called the Kerala Value Added Tax Information System (KVATIS). This application is segregated into both internet & intranet versions. The intranet application is accessible only to the employees of the Commercial Taxes Department. The internet application is accessible to all the registered VAT dealers and transporters who consign goods through check post. www.keralataxes.gov.in is the gateway through which e-Services can be accessed.

Kerala became the first State in India to facilitate electronic filing of returns to all dealers having VAT registration in the state. Presently, there are one lakh sixty thousand registered dealers across the State. The dealers can e-File their periodical returns from any place, at any time, through the internet. Those dealers who do not have the facility of internet can e-file their returns through selected Akshaya Centers free of cost.

While e-Filing returns, the dealers have to upload statements of dealer-to-dealer purchase and sales. The data so received, enables the department to generate various analytical reports. Computerization and e-Filing of returns augment revenue collection by curbing tax evasion and increasing tax compliance.

Just as the State stood first in the country while embarking upon e-Filing, Kerala once again became the first state in the country to commence the facility of e-Payment to all its VAT dealers. e-Payment is facilitated by integrating the Commercial Taxes web application with the Bank’s site (State Bank of India and State Bank of Travancore). The KVATIS Web Application has been subject to audit by STQC to ensure data security. The e-payment gateway is secured through VeriSign SSL Certification.

Yet another milestone in the orbit of e-governance is e-Consignment Declaration. This facility can be availed by all consignors / consignees / transporters to declare the details of their consignments in a vehicle, well in advance, before it reaches the Kerala State boundaries. Registration of transporter / parcel agency is not necessary. Certain evasion prone commodities attract Advance tax payment at border check posts, when the consignment enters the State border. Hence, the e-payment facility has been extended to Advance Tax payments also.
The Department has the facility to issue online downloading of Statutory forms such as C, EI, EII, F, H Forms. The system is designed in such a way so as to allow selection of invoices, for which the forms are to be issued, from the list of purchase / sales uploaded by the dealer while filing return. An option to capture statutory forms utilization data is also provided. Automatic updation of the details in TINXSYS is also a remarkable achievement of the Department.

Online renewal of VAT and CST Registration, by making e-payment of renewal fee and online uploading of Closing Stock is another achievement.
e-SERVICES
INTRODUCTION

The Department of Commercial Taxes is the major source of revenue of the Government of Kerala, accounting for 3/4th of its revenues. The Department caters to 1,60,000 traders (tax payers) across the state. Traditionally, tax collection had the image of being corrupt with cumbersome procedures. But in the present scenario, development of risk assessment tools have been made to determine which tax payers’ matters must be examined very closely not merely at audit level, but at all stages, from Registration to Collection. The critical functions of the Department such as Filing of returns, Payment of Tax, Issue of Statutory Forms, Declaration of Consignments etc. are now fully automated. When the Department launched the move towards computerization, the envisaged outcomes were:

1. Shift from adversarial / antagonistic approach towards the tax payers to building a partnership based on trust.
2. Improved efficiency.
3. Privilege of traders from interacting with the tax officials directly, unless otherwise required, thereby eliminating corruption.
4. Simple and transparent procedures.

KVATIS (Kerala Value Added Tax Information System) is the application software developed and deployed by the department to facilitate tax administration which can be accessed by the public through the gateway www.keralataxes.gov.in. KVATIS intranet application was developed and deployed during 2007. The project became operational on 11.11.2007. The important milestones achieved are as follows:

✓ e-Filing of return - 01.01.2009
✓ e-Uploading of invoices - 01.01.2009
✓ e-Payment of tax - 01.09.2009
✓ e-Payment of Advance Tax - 01.01.2010
✓ e-Downloading of statutory forms - 01.01.2010
✓ e-Consignment declaration - 01.01.2010
✓ e-Renewal of registration - 01.04.2010
✓ e-Uploading of Stock Inventory - 01.04.2010
KVATIS WEB APPLICATION – A BRIEF INTRODUCTION

- Double click on the Web Browser (Internet Explorer, Mozilla FireFox etc.) from the Desktop of your local Computer which is connected to Internet.

- Access the Departmental website www.keralataxes.gov.in to get the below page:

![Image of the Departmental website](image1)

- Click on the Icon ‘E-File’. The login page appears as shown below:

![Image of the E-File login page](image2)

**KVATIS e-Filing by Dealers**

Use any of the following TINs for practising e-Filing. Password is TEST.

Form 10, 10B, 10C, 10D, 10D(A) - 32000044004, 32000024004, 32000057313, 32000030403, 32000014708.
Form 10A - 32108510000, Form 10E - 32978250000, Form 10F - 32000057932, Form 11B - 32000066122

Designed and Developed by NHC Limited (A TATA Enterprise)
Site best viewed in Microsoft Internet Explorer 6.0 - in 1024x768 resolution.
The username is TIN / PIN of the Registered Dealer. Passwords will have to be collected from the respective Deputy Commissioner’s / Assessing Office. Option is provided to modify the password later on by the dealers.

For allowing the dealers to get familiar with the KVATIS online application and its functionalities, test TIN / PIN numbers have been provided in the login page of KVATIS as shown above (The password for all these TIN / PIN is TEST). The dealer may login to the application using these test TIN / PIN numbers anytime and may also perform any of the tasks like initiation of returns, entering the data, submission of returns, uploading of Sales / Purchase invoices, downloading of Statutory forms, uploading of closing stock etc.

Login to the home page using the respective TIN and password. After entering the TIN and password, the available e-Services would be displayed as links on the left side of the page. Detailed User Manual, Latest e-Filing Circulars, Invoice Format, Commodity Group List etc can be viewed or downloaded from the e-Filing home page.

The home page of the dealer is shown below, with the list of e-Services displayed on the Left side:
The following links are available in the Home page:

✓ File Return ➔ The return is initiated and data may be entered through this link.

✓ Upload Sales / Purchase Invoices ➔ Enables to upload the Sales / Purchase details in text format.

✓ Make ePayment ➔ Enables the dealer to remit the tax amount due online, based on the periodic return (e-Payment of Advance Tax and Registration Renewal amount may be done through the respective links).

✓ Print Return ➔ Enables the dealer to know the current status of the return. It enables to submit those returns without any tax payment and also to generate the print-outs of Acknowledgement, e-Chalan etc., which have to be submitted at the respective VAT Circles.

✓ Payment Transactions ➔ The status of online payments that the dealer attempted through the link ‘Make ePayment’ can be viewed through this link.

✓ Advance Tax ➔ This link enables the dealer to remit AT through online in bulk and utilize the same as per the requirement of the dealer.

✓ Form Download ➔ Enables online downloading of Statutory Forms such as C, E-I, E-II, F & H.

✓ Registration Renewal ➔ Enables the dealer to renew the registration online.

✓ Upload Closing Stock ➔ Enables the trader to upload the details of Closing Stock online, at the end of the Financial Year.

✓ Latest e-Filing Circulars ➔ Enables the dealer to view the latest information on e-Filing.

✓ Download User Manual ➔ Enables to download the detailed user manual on e-Filing procedures.

✓ Download Invoice Format ➔ Enables to download the Invoice format for generating the text files of Sales / Purchase bills.
- Download Commodity Group List ➔ The Commodity Group list maybe downloaded through this link. The return filing in KVATIS is based on this commodity group.

- Soon after logging in, the dealer has the privilege to change the password which was initially issued from the respective assessing Office, by clicking on the link ‘Change Password’ provided at the top right corner of the home page, as shown below:

  ![Change Password screen](image)

- On click of ‘Change Password’, the below screen appears:

  ![Change Password input screen](image)
Enter the following:

- Old Password - the password issued from the assessing office, with which the dealer logged in.
- New Password – Enter a new password, as desired.
- Confirm Password - Enter the new password once again.

After entering the above details, click on the button ‘Change’. The system would automatically map the respective TIN / PIN with the newly changed password and the dealer may lateron login to KVATIS with the new password. This process maybe followed for changing the password anytime in future also.
e-FILING OF RETURNS

A return is a self-attested consolidated list of business transactions during a return period i.e. monthly / quarterly / annually depending on the Return Form Type of a dealer.

Those dealers who have been allocated TIN or PIN Registrations from the respective Commercial Taxes Department and are live dealers as on date have to file e-Returns.

e-Filing is the process of capturing all the self attested details of business transactions during a return period i.e. monthly / quarterly / annually depending on the Return Form Type, using the KVATIS online e-Filing Application provided in the official website of the Department of Commercial Taxes, Government of Kerala.

There are 10 types of returns, based on the Registration Type chosen by the dealer. They are as follows:

✓ Form No 10 - Dealers having VAT Registrations (TIN) filing monthly returns.
✓ Form No 10A - Dealers having Presumptive Registrations (PIN) filing quarterly returns.
✓ Form No 10B - Works Contractors (TIN) filing quarterly returns.
✓ Form No 10C – Awarders (TIN) filing quarterly returns.
✓ Form No 10D - Dealers opted compounding scheme (TIN) for Crush Metal, Video Library, and Cooked Food filing quarterly returns.
✓ Form No 10DA - Dealers opted compounding scheme (TIN) for Gold and Bar Hotels filing monthly returns.
✓ Form No 10E - Dealers doing temporary business (Casual Traders, TIN) filing monthly returns.
✓ Form No 10F - Government Agencies (TIN) filing quarterly returns.
✓ Form No 11A - Parcel Agencies (TIN) filing monthly returns.
✓ Form No 11B – Banks (TIN) filing monthly returns.
In order to begin the data entry for filing of e-Return, login to the KVATIS web application using the respective TIN / PIN and password. In the home page, click on the link 'File Return' as shown below:

- Select the type of return from the list displayed below. Depending on the form type selected, the menu for filling up of return data differs:

- After selecting the form type, the screen for selecting the Assessment Year, Return Type and Return Period appears as shown below:
After selecting the form type, select the Assessment Year, Return Type and Return Period and click on ‘Proceed’ to initiate the return.
NOTE:

- Returns have to be entered chronologically starting from the month of April. It is not possible to file the return of a particular month without filing the return for the previous month. For example, the return for the month of May can be filed only after submitting the April return.
- While filing the return, make sure to choose the correct Form Type and period.
- In a Financial year, if a dealer switches from one type of return to another type, the dealer may file NIL returns for all the months previous to the month from which he starts filing the newly opted type of return.

For Ex: If a dealer filed April and May returns in Form 10 and later opts for compounding scheme and may have to file return in Form 10DA, then the dealer may file NIL returns in Form 10DA for the months of April and May. He may then file Form 10DA for the remaining months from June to March.
FORM 10 - RETURN FILING PROCEDURE

In order to file Form 10 return, the dealer may enter values for the fields in the respective links listed below accordingly. During data entry, certain specific fields need to be filled with care.

Through the below links, enter the details of:

- **A1 Sales (Local)**: Local sales turnover:
Select appropriate values for the fields & complete the form accordingly.

- A2 Sales (Inter State)

Inter-State sales turnover, Export sales turnover etc.: 
Select appropriate values for the fields **Nature of Transaction** & **Concession Type(4a)** and complete the form accordingly.

- **A3 Medicine Turnover**: Compounded turnover of Medicine.
- **A4 Local Purchase u/s 6(2)**: Purchase turnover from Unregistered dealers.
Select appropriate values for the fields **Nature of Transaction** and **Concession Type(4a)** and complete the form accordingly.

- **A5 Turnover under KGST**

: Turnover of goods coming under KGST Act:
The following are the Commodities coming under KGST Act:

<table>
<thead>
<tr>
<th>Commodity</th>
<th>Rate of Tax</th>
<th>Commodity Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>PETROL</td>
<td>29.01</td>
<td>90311</td>
</tr>
<tr>
<td>PETROLEUM MS (OTHER THAN PETROL)</td>
<td>41</td>
<td>90187</td>
</tr>
<tr>
<td>PETROLEUM-DIESEL</td>
<td>24.69</td>
<td>90190</td>
</tr>
<tr>
<td>PETROLEUM-FURNACE OIL</td>
<td>12.5</td>
<td>90191</td>
</tr>
<tr>
<td>PETROLEUM-NOT ELSEWHERE SPECIFIED</td>
<td>12.5</td>
<td>90194</td>
</tr>
<tr>
<td>PETROLEUM-ATF</td>
<td>25</td>
<td>90189</td>
</tr>
<tr>
<td>PETROLEUM-LSHS - LOW SULPHER HEAVY STOCK</td>
<td>12.5</td>
<td>90192</td>
</tr>
<tr>
<td>LIQUOR</td>
<td>90</td>
<td>90145</td>
</tr>
<tr>
<td>LIQUOR</td>
<td>100</td>
<td>90320</td>
</tr>
<tr>
<td>SALE BY CANTEEN STORES(LIQUOR/BEER)</td>
<td>65</td>
<td>90317</td>
</tr>
<tr>
<td>BEER/WINE</td>
<td>60</td>
<td>90024</td>
</tr>
<tr>
<td>BEER/WINE</td>
<td>50</td>
<td>90319</td>
</tr>
<tr>
<td>OPIUM AND GANJA</td>
<td>85</td>
<td>90299</td>
</tr>
<tr>
<td>SALE BY CANTEEN STORE (LIQUOR TOT@1%)</td>
<td>1</td>
<td>90318</td>
</tr>
<tr>
<td>LIQUOR(TOT@5%)</td>
<td>5</td>
<td>90315</td>
</tr>
<tr>
<td>LIQUOR(TOT)</td>
<td>10</td>
<td>90312</td>
</tr>
</tbody>
</table>
- **AA Stock Transfer (Out)**: Turnover of Inter-state stock transfer.
- **B Reverse Tax**: Turnover details in connection with Reverse Tax.
- **C Purchases**: Local and interstate Purchase turnover:

Select appropriate value for the field and complete the form accordingly.
**CA Stock Transfer (In)**: Turnover of Intra-state stock transfer

**D Special Rebate**: There is no data entry required for this field, as they are calculated by the system from the Balance Taxable Turnover and Purchase Tax Due of previous month’s return.

**E1 IPT on Capital (> 5 lakh)**: There is no data entry required for the monthly credit of Input Tax on Capital Goods above 5 lakhs as they are posted by the system automatically, based on the order details (Form 25B) available in the system.

**E2 IPT on Capital (< 5 lakh)**: Purchase of assets eligible for IPT claim, below 5 Lakh.

**F Credit & Debit Notes**: VAT & CST Debit and Credit notes.

**G Advance Tax**: There is no data entry required for this field as they are automatically taken by the system based on the remittance details available in the system.

**H Bill / Invoice Issued**: Sequence number of all sale bills used.

**I KVAT Summary**: It is the abstract of all the details entered in the respective fields. There is no data entry required in KVAT Summary, as they are automatically arrived from the respective sections. The fields related to ‘CESS Creditable’ and ‘CESS Payable’ in KVAT Summary have to be entered by the dealer.

**Enclosures**: Select the enclosures based on the return.

**View Form 10**: Return in the statutory format maybe viewed.

**NOTE**:

- After completing the data entry in Form 10, the Sales / Purchase Invoices maybe uploaded and the dealer may proceed with payment of tax due, if any, and further submit the return, to complete the process of e-Filing.

**FILING OF ANNUAL RETURNS IN FORM 10**

Once all the monthly returns are Received by the Assessing Authority, the dealer can generate he Annual return. During the generation of Annual return, the dealer need not enter any data. The system would automatically generate the Annual return as explained below:
Click on the link ‘File Return’ available in the home page of the dealer to get the below screen:

Select the form type ‘Form 10 (VAT/KGST)’ to get the below screen. After selecting the form type, the screen for selecting the Assessment Year, Return Type and Return Period appears as shown below:

Select the Return Type as ‘Annual’ and Return Period as ‘April-March’ and click on ‘Proceed’ to initiate the return.

The system would now automatically generate the Annual return. After verification, the dealer may submit the Annual return through the link ‘Print Return’ available in the home page.
NOTE:

- Medical retail outlets having TIN registration have the option to pay 0.5 % tax on the sale of non-medicinal goods. Similarly, Petrol pumps having TIN registration also have the option to pay 0.5 % tax on the sale of lubricants. Such dealers have to select the commodity given below, in Form 10:

<table>
<thead>
<tr>
<th>Commodity</th>
<th>Rate of Tax</th>
<th>Schedule</th>
<th>Commodity Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>NON MEDICINE GOODS/LUBRICANTS (FOR MEDICAL STORE AND PETROL PUMPS ONLY)</td>
<td>0.5</td>
<td>VI-I</td>
<td>90313</td>
</tr>
</tbody>
</table>

- During data entry, the dealer is expected to verify that the data is reflected correctly in the following links: **D Special Rebate**, **E1 IPT on Capital (> 5 lakh)**, & **G Advance Tax**. Unless the above links are clicked and verified, the abstract shown in ‘I. KVAT Summary’ may not be correct.
FORM 10A - RETURN FILING PROCEDURE

The Presumptive Tax payers have to file Form 10A quarterly return. They have two options:

▶ If the Turnover is below 20 Lakh, the dealer has to choose the option:
  ✓ ‘Declaration - Turnover below 20 Lakh having liability to remit Rs.750/-’

▶ If the Turnover is below 10 Lakh or above 20 Lakh, the dealer has to choose the option:
  ✓ ‘Form 10A - Turnover above 20 Lakhs (OR) Turnover below 10 Lakhs shall not be liable to pay tax’

Note: Please ensure that you are selecting the correct category, changing back to a different category is not allowed.

<table>
<thead>
<tr>
<th>Select the Turnover</th>
</tr>
</thead>
<tbody>
<tr>
<td>Form 10A - Turnover above 20 Lakhs (OR)</td>
</tr>
<tr>
<td>Turnover below 10 Lakhs shall not be liable to pay tax</td>
</tr>
<tr>
<td>Declaration - Turnover below 20 Lakhs having liability to remit Rs.750/-</td>
</tr>
<tr>
<td>(as per Kerala Finance Bill 2009-10)</td>
</tr>
</tbody>
</table>
‘Form 10A - Turnover above 20 Lakhs (OR) Turnover below 10 Lakhs shall not be liable to pay tax’

After entering the details of purchase, the Sales turnover details maybe entered by clicking on the button ‘Edit’ available in the in link ‘Turnover Details’ as shown below :

The following screen appears on click of ‘Edit’. The details of Sales turnover maybe entered. Those PIN dealers who are dealing with Commodities coming under the KGST Act may enter the KGST turnover in the field highlighted :
The value for CESS should be entered separately in the field ‘Cess Due’.

‘Declaration - Turnover below 20 Lakh having liability to remit Rs.750/-’

Presumptive Tax payers have the option to remit tax by e-Payment or through manual procedure.
After completing the data entry in Form 10A, the Sales / Purchase Invoices maybe uploaded and the dealer may proceed with payment of tax due, if any, and further submit the return, to complete the process of e-Filing.

NOTE:

- If the dealer chooses the wrong option by mistake, he may intimate the same to ITMC, for availing the right option once again.
FORM 10B (Works Contract) - RETURN FILING PROCEDURE

In order to file Form 10B return, the dealer may enter values for the fields in the respective links listed below accordingly. During data entry, certain specific fields need to be filled with care.

Through the below links, enter the details of:

- **A - On going contracts/projects**

: Ongoing Contracts / Projects:
Select appropriate values for the fields *Nature of works* & *Compounded Type* and complete the form accordingly.

- **B : Turnover Details**: Depending on the values entered for the fields in the above link ‘A-On going contracts/projects’, the fields in this link have to be entered accordingly.

- **B A : Local Purchase u/s 6(2)**: Purchase turnover from Unregistered dealers
**THE DEPARTMENT OF COMMERCIAL TAXES, GOVERNMENT OF KERALA**

3. E - Purchases: Local and interstate Purchase turnover.
4. F - Stock Transfer: The turnover details of Stock Transfer.
5. G - Special Rebate u/s 12: There is no data entry required for this field, as they are calculated by the system from the Balance Taxable Turnover and Purchase Tax Due of previous quarter.
6. H(1) - ITC on Capital Goods (> 5 Lakh): There is no data entry required for the monthly credit of Input Tax on Capital Goods above 5 lakhs as they are posted by the system automatically, based on the order details (Form 25B) available in the system.
• H(2) - ITC on Capital Goods (< 5 Lakh) : Purchase of Capital Goods eligible for IPT claim, below 5 Lakh.

• I - Credit notes and Debit notes. : VAT & CST Debit and Credit notes.

• J - Details of Advance Tax Paid : There is no data entry required for this field as they are automatically taken by the system based on the remittance details available in the system.

• K - Details of TDS : Select the record by clicking on to display the button as shown below:

The following screen appears on click of . Enter the value of tax amount deducted at source for the field 'Amount Deducted' and Remarks maybe given according to the Awarder:
On saving the above screen, the following screen appears for capturing the instrument details related to the TDS deduction. Enter the fields accordingly and save the details:

- **Mode of Payment**:  
  - Select One

- **Bank / Treasury**:  

- **Branch / Sub Treasury**:  

- **Challan / Cheque / DD No**:  

- **Instrument Date**: (DD-MM-YYYY)

- **Instrument Amount**:  

  - **L - Bill / Invoice Issued**: Sequence number of all sale bills used.

  - **L A - Turnover Deductions**:  

Based on the values already entered in the previous screens, the dealer may enter values for the fields ‘Input tax credit’, ‘Special rebate’, ‘Tax due u/s 6(2)’ accordingly. Since KVAT summary is generated by the system based on the above specified fields, these three fields are mandatory for those dealers who are not compounded.

- **M - Summary statement**

  ✓ It is the abstract of all the details entered in the respective fields. There is no data entry required in KVAT Summary, as they are automatically arrived from the respective sections.

  ✓ The details of Compounded type would not be considered for building KVAT Summary.

  ✓ The fields related to ‘CESS Creditable’ and ‘CESS Payable’ in KVAT Summary have to be entered by the dealer.

- **Enclosures**

  : Select the enclosures based on the return.

- **View Form 10 B**

  : Return in the statutory format maybe viewed.

After completing the data entry in Form 10B, the Sales / Purchase Invoices maybe uploaded and the dealer may proceed with payment of tax due, if any, and further submit the return, to complete the process of e-Filing.
NOTE:
- Government contractors who have opted for compounding scheme in Form 10B are liable to file Annual return alone. Since Annual return is generated by the system based on the periodic returns, such dealers are expected to do the following before filing the Annual return:
  - File NIL returns for the first three quarters.
  - File the fourth quarter similar to Annual return.
FORM 10D - RETURN FILING PROCEDURE

Metal crushing and Cooked food (Other than Bar) dealers opting for compounding has to file Form 10D returns quarterly. In order to file Form 10D return, the dealer may enter values for the fields in the respective links listed below accordingly. During data entry, certain specific fields need to be filled with care, which are mentioned below.

: The below screen appears on click of this link:

![Screen shot of Form 10D interface]

- Metal Crushing Unit
- Cooked Food Purchases - Registered Dealers
- Cooked Food Purchases - Unregistered Dealers
- Cooked Food Turnover
- Cooked Food Bills Issued
- Video Cassette lending u/s 8[d]
- Abstract
- View Form 10D
- Enclosures

**TIN:** [32000057313]
**Name:** [ANIL]
**Business:** [SDF SDF SDF]
**Month-Year:** [April-June, 2010-2011]

**Category:** [Secondary Crushers]
**Size:** [-- Select--]
**Rate of Tax:** [NIL]
**Number:**
**Compounded Tax Fixed:**
**Compounded Tax Due for the Quarter:**
**Remarks:**

[Save Changes, Reset]
Firstly, the crushing units have to select the value ‘Secondary’ for the field ‘Category’. If the dealer is having Primary crusher, such details can be entered only after saving the details of Secondary crusher.

The details of Cone crusher are available in the field ‘Size’. For availing this option, select the value ‘Secondary’ for the field ‘Category’ and select ‘Cone Crusher’ for the field ‘Size’.

If a unit is having only a single crusher, select the category as ‘Secondary’ and select appropriate value for the field ‘Size’ from the list given below:

```
Size

- Select -
|-- Ccne Crushers(from 01-04-2010) |
|-- Ccne Crushers(up to 31-03-2010) |
|-- Size I(<=30.48 cm*22.86 cm) |
|-- Size II(>=30.48 cm*22.86cm and <=40.64cm*25.40cm) |
|-- Size III(>=40.64cm*25.40 cm)(from 01-04-2010) |
|-- Size III(>=40.64cm*25.40 cm)(up to 31-03-2010) |
```

The details of ‘Primary Crusher’ can be entered only after saving the details of Secondary Crusher. In this scenario, the already entered details of Secondary Crusher would be saved as a row at the bottom of the screen. After selecting the category as ‘Primary Crusher’, the dealer has to enter only the number of Primary crushers for the field ‘Number’, and click on ‘Save Changes’ (The other fields maybe seen blank). On saving, the system automatically calculates compounded values for Primary Crusher and displays the same as a row at the bottom of the screen with facilities for deletion / editing:
- **Cooked Food Purchases - Registered Dealers**: Purchase turnover of Cooked Food from registered dealers.

- **Cooked Food Purchases - UnRegistered Dealers**: Purchase turnover of Cooked Food from unregistered dealers.

- **Cooked Food Turnover**: Sales turnover of Cooked Food for the respective quarter.

- **Cooked Food Bills Issued**: Bills issued for the respective quarter.

- **Video Cassette lending u/s 8[d]**: Receipt from Transfer of the Right to use of Video Cassettes.

- **Abstract**: The abstract of the data entered in the respective links maybe viewed through this link:
On click of the button, the following screen is displayed. The dealer has the option to enter the interest amount, if required, in the field ‘Interest’:

The value for CESS should be entered separately.

: Return in the statutory format maybe viewed.
Select the enclosures based on the return.

After completing the data entry in Form 10D, the Sales / Purchase Invoices maybe uploaded and the dealer may proceed with payment of tax due, if any, and further submit the return, to complete the process of e-Filing.
FORM 10DA - RETURN FILING PROCEDURE

Gold and Bar Hotel dealers opting for compounding should file monthly returns in Form 10DA format. In order to file Form 10DA return, the dealer may enter values for the fields in the respective links listed below accordingly. During data entry, certain specific fields need to be filled with care.

- **Cooked Foods u/s 8[c] [ii]**: Bar Hotel dealers opting for compounding has the option to enter the turnover of Cooked food as well as turnover tax on Liquor. For this, he may select the link:

  - **Cooked Foods u/s 8[c] [ii]**:

- By default, the value for the field ‘Category’ is displayed as ‘Cooked Food Beverages’. If the details of Liquor TOT is to be entered, the option ‘Liquor TOT Compounding’ is available in the field ‘Category’ as shown below:
NOTE:

pira The field ‘Compounded Tax Payable’ decides the amount to be paid as the Tax amount due for the corresponding month. In this field, the dealer should enter the amount excluding CESS.

• Gold Compounding u/s 8(f)

: The turnover details maybe entered as per the below screen:

: After entering the details of turnover, click on the link ‘Abstract’ to get the following screen:
On click of the button, the following screen is displayed. The dealer has the option to enter the monthly Turnover and Interest. The remaining values would be automatically generated by the system:

- **Bills Issued**
  - Sequence number of all sale bills used.

- **View Form 10DA**
  - Return in the statutory format may be viewed.

- **Enclosures**
  - Select the enclosures based on the return.

After completing the data entry in Form 10DA, the Sales / Purchase Invoices may be uploaded and the dealer may proceed with payment of tax due, if any, and further submit the return, to complete the process of e-Filing.
e-UPLOADING OF INVOICES

After filling entire data in the return, the next step is to upload the Sales / Purchase statements. The procedure to be followed for the same is described below:

- The Invoice Template published in the website is in compressed format (.rar) to reduce the downloading time. Since WINRAR application is required to open the compressed format, install WINRAR by clicking on ‘Install WINRAR (click here)’ as shown below, and follow the instructions in the installation window (Run -- > Install -- > Done).

- After installing WINRAR, download the invoice format using the link ‘Download Invoice Format’ available in the home page of the dealer and save the file in the local PC. This is purely an offline system and does not require internet connectivity after the download process. Downloading is a one-time activity and the copy of the template may be used in future also, unless there is no change in the format prescribed. The dealer may download any one of the following templates to prepare sales and purchase text files:
  - Microsoft Excel Format (For those dealers using Microsoft Excel)
  - Open Office Format (For those dealers using Open Office)
Click on the link ‘Microsoft Excel Format’ or ‘Open Office Format’ and save the file to the local computer.

The file would be saved as a rar file with the name ‘MS_INVOICE’ or ‘OPEN_INVOICE’. In order to extract the compressed file, right click on the file and select the option ‘Extract Here’.
This will create a folder with the same name as specified above, which will contain the Invoice format. There are separate sheets for Sales and Purchase. The invoice details can be either entered individually or copied from any other Excel sheet or systems like MS Access or Tally or similar applications. Fill / Populate the Invoice Format by filling all the mandatory details as shown below:

The format is provided with added macros (a software component). Please note the following,
- All types of invoices (ie local sales/ interstate / stock transfer etc) need to be furnished.
- Show the Value of Goods, VAT & CESS paid separately.
- The Department would be making modifications in the format whenever the need arises and the system would be tuned to accept only the latest format. Hence, all dealers are expected to download the latest Invoice Format from the website whenever a change is incorporated (This would be communicated through the official website ontime).
For example, in the old format, the last column of the Invoice format was ‘Total Invoice Amount’ which has now been changed to ‘Cess Amount’, as shown below:

**Old format:**

<table>
<thead>
<tr>
<th>Invoice No</th>
<th>Invoice Date (DD-MM-YYYY)</th>
<th>Buyer Registration No</th>
<th>Buyer Dealer Name</th>
<th>Buyer Dealer Address</th>
<th>Value of Goods</th>
<th>Vat Amount Paid</th>
<th>Total Invoice Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>16/04/2009</td>
<td>2 Apr 2009</td>
<td>120000709496</td>
<td></td>
<td></td>
<td>2000000</td>
<td>300000</td>
<td>2300000</td>
</tr>
<tr>
<td>16/04/2009</td>
<td>3 Apr 2009</td>
<td>120000709496</td>
<td></td>
<td></td>
<td>3000000</td>
<td>200000</td>
<td>3200000</td>
</tr>
<tr>
<td>16/04/2009</td>
<td>25 Apr 2009</td>
<td>120000709496</td>
<td></td>
<td></td>
<td>5000000</td>
<td>1000000</td>
<td>6000000</td>
</tr>
</tbody>
</table>

**New format:**

After completing the data entry / populating from any other application, click on the button ‘Validate Sales / Purchase’ in the excel sheet (extreme right corner) to generate the Sales and Purchase text files (automatically created in the C:\KVATS folder of local PC).

The above operation is to be performed for both Sales and Purchase separately.

Once the text files are created, upload the same (from the path C:\KVATS) to KVATIS e-Filing application. The steps are as follows:

In the home page of the dealer, click on the link ‘Upload Sales Invoice/ Upload Purchase Invoice’ to get the below screen:
Select the respective return from the list. Now, click on ‘Browse’ button and select the Sales.txt / Purchase.txt from the path C:\KVATS of the local PC and press the button ‘Upload File’. After success upload, the system shown the confirmation message ‘Sales / Purchase Invoice Uploaded’:

The status of the fields ‘Sales / Purchase Invoice Attached’ will now be ‘Yes’ as shown below:

Click on ‘OK’ and select the respective month. Two buttons will be displayed at the bottom of the page, as shown below:

The dealer may view the uploaded Sales / Purchase file by clicking on the button ‘View File’. If the dealer feels the need to re-upload the already uploaded file, he may delete the existing file by clicking on the button ‘Delete File’. He may then re-upload the same as explained before.
NOTE:

Before starting data entry in the Invoice Format, please do/check the following:

- In the local PC (The computer in which the Sales/Purchase statements are prepared), set the date format to ‘dd-mm-yyyy’ as follows:
  - Start->Settings->Control Panel->Regional & Language options->Customize->Date->Short date to ‘dd-mm-yyyy’. The ‘Date Separator’ field should be set to hyphen ‘-’.
- If the ‘Validate Sales/Purchase’ button of Excel is seen INACTIVE, follow the below steps to change the security level to low:
  - For version of Excel other than 2007:
    - In the Menu bar of Excel sheet, goto : Tools --> Macros --> Security. If the security level is seen as ‘High’, change it to ‘Low’. Save and close the Excel. For the changes to reflect, open the Excel once again.
  - For the users of Excel 2007:
    - Click on the Microsoft Office Button available at the top left corner of the Excel Sheet and on click ‘Excel Options’:
      - In the Trust Center category, click on the button ‘Trust Center Settings’. Then, click on the category ‘Macro Settings’ and enable macros. Save and close the Excel. For the changes to reflect, open the Excel once again.
- The mandatory fields in Invoice details are:
  For Registered Dealers: Invoice No, Invoice date, Registration No, Value of Goods, VAT Amount Paid and Cess Amount are mandatory. The Dealer Name and Address fields are optional. Also, the invoice details have to be furnished only invoice wise and not commodity wise or schedule wise. For Invoices in Form 8, Individual Bills should be entered. Please note that the Invoice Date should be entered in the format ‘dd-mm-yyyy’ (Eg: 01-01-2010).

Continued....
For Un-Registered Dealers: All the Fields in the Excel Sheet are Mandatory. The TIN Number should be entered as 77777777777 (11 digits). Also, the invoice details have to be furnished only invoice wise and not commodity wise or schedule wise. Individual Bills Should be entered. Please note that the Invoice Date should be entered in the format "dd-mm-yyyy" (Eg: 01-12-2008).

For 8B Bills (Customer Bills): All 8B Bills need to be consolidated and entered as one single entry as follows:

- Enter the Last Invoice Number for the field 'Invoice No'.
- Enter the Last Invoice date for the field 'Invoice Date'.
- Enter the TIN as '99999999999'.
- For the field 'Name & Address', enter 'Retail Sales'.
- Enter the respective sum of 8B bills for the fields 'Value', 'VAT Amount' and 'Cess Amount'.
- System would allow only a single entry for '99999999999'.

For Interstate / Export / Import / Stock Transfer Transactions, all the columns are mandatory. The VAT Amount Paid should be zero. Also, ensure the following:

- Online downloading of statutory forms was introduced from 01.01.2010. Downloading would be possible only if the correct TIN of the interstate dealer was uploaded by the dealer during e-Filing. Hence, contrary to the instructions published earlier by the department, the dealer is expected to enter/upload the correct TIN of the Interstate dealer instead of '88888888888'.
- Registration numbers of those interstate dealers belonging to states which have not yet come into the scenario of VAT maybe prefixed with zeroes as required, so as to make it into a '11-digit' number.

At the time of validation of Sales / Purchase statements in Excel, if the dealer is faced with the error 'Invalid date', or if the TIN numbers starting with zero are not getting validated, follow the below steps.

Step 1: Insert a new Sheet in Excel (a dummy Excel).

Step 2: Enter / Copy and paste the entire data into the Dummy Excel.

Step 3: Select all the data, right click and choose 'Format Cells'.

Continued....
Step 4: Choose 'Text' under the 'Number' tab and click 'OK' (Save the Excel, if required. While formatting, the date may get changed to numbers alone).

Step 5: Download a fresh Invoice Format from the home page of the dealer. Now, copy the formatted data and paste it into the newly downloaded SpreadSheet.

Step 6: Validate the data by clicking the 'Validate Sales / Purchase' button (The date would be automatically formatted).

- After validation, the names of the text files that the system generates would be 'Sales' and 'Purchase'. The dealer should not make any changes in these names.
- While trying to upload, if the dealer is faced with the error 'The file selected is incorrect', confirm the version of Internet Explorer that is being used. If it is 'Version 8', ensure that the below option is enabled:
  In Internet Explorer, go to:
  Tools --> Internet Options --> 'Security' tab --> click 'Custom Level' --> Choose 'Enable' for 'Include local directory path when uploading file to a server'.

- In some cases, when the assessing authority tries to receive the returns submitted by the dealers, the data transfer of the uploaded Invoice may get failed and the status of return maybe seen as 'Invoice Transfer Failed':

  ![Screen Shot](image.png)

- In such situations, the dealer will have to re-upload the Sales / Purchase statement through the 'Upload Sales Invoice/ Upload Purchase Invoice', after deleting the already uploaded file. Remember to validate and generate the text files for re-uploading in the latest Invoice Format downloaded from KVATIS site. After re-uploading, click on the link 'Print Return', select the month for which the Invoice...
failed, and click on the button ‘Resubmit Invoice’, which will be displayed at the bottom of the page. The status of return would then be changed to ‘Invoice Resubmitted’:

![Print Return](image)

- The return for which the invoice transfer has failed will not be available in ‘File Return’ link. The Invoices alone need to be uploaded as explained above.

**NOTE:**

- If the status of the return is ‘Revised’, the dealer would not be able to upload the Sales/Purchase Invoices text files in bulk. The existing invoice details can either be edited / deleted or added as 'new invoices' one by one, by following the below path in 'File Return':

  Sales / Purchase Invoice --> New Invoices

  Sales / Purchase Invoice --> Invoice Edit

  The procedure to be followed for the same is explained under the heading ‘Revision of Returns’.
**e-PAYMENT OF TAX BASED ON THE PERIODICAL RETURN**

e-Payment of Tax due for a particular return period is a part of e-Filing of returns. The process of e-Filing would be completed only after the Tax amount due is remitted successfully through e-Payment. The procedure for the same is explained below:

- After logging into KVATIS using the respective TIN/PIN and password, the dealers have to enter the return details using the link ‘File Return’ available in the Home Page, as explained before.
- Further, Sales statement can be uploaded using the link ‘Upload Sales Invoice’, and Purchase statement using the link ‘Upload Purchase Invoice’ available in the Home Page.
- If the dealer is not liable to pay any tax, after completing the data entry, he can proceed by clicking on the link ‘Print Return’ of Home Page, select the return for the respective month, check the ‘I accept’ check-box, and click on the ‘Submit’ button to complete the e-filing process.
- Whereas, if the dealer has the liability to pay tax, click on the link ‘Make ePayment’ in the Home Page to remit the tax amount. After successful remittance of tax, the return would be automatically submitted:

  - The below screen will appear on click of ‘Make ePayment’. Select the Assessment Year, select the month for which the tax amount is to be paid, and click on button ‘Online Payment’ as shown below:
On click of ‘Online Payment’ button, the below screen will appear:

- In the above screen, the details of various Tax amounts, their respective Head of Account and the Amount of Tax due would be visible. From this screen, the dealer will have to choose the respective Bank ie., The State Bank of India or The State Bank of Travancore, wherever the dealer possesses an account.
The Government has accorded sanction to the following banks also, for providing e-Payment facility for remittance of Commercial Taxes, which would be incorporated in KVATIS shortly. The details of the Banks are given below:

- Corporation Bank.
- Indian Overseas Bank.
- Bank of India.
- IDBI.
- UCO Bank.
- Punjab National Bank.
- Indian Bank.
- Dhanalakshmi Bank.
- Federal Bank.
- South Indian Bank.
- Bank of Baroda.

The dealer should further check the ‘I Accept’ check-box, and click on the ‘Submit’ button. In the present scenario, the below screen will appear on click of ‘Submit’ button:

The account that the dealer holds maybe either Personal or Corporate.
PROCEDURE OF e-PAYMENT FOR PERSONAL ACCOUNT HOLDERS

- Here, the dealer can enter his User Name and Password provided by the bank, and click on the ‘Submit’ button to log into his bank account. The below screen appears on click of ‘Submit’ button:

- In the above screen, the details of Account, Balance Amount, and Tax to be remitted would be visible. If the dealer is having more than one type of Account, he / she will have to select the Account from which the payment is to be made. Further, click on the ‘Confirm’ button. The below will appear on click of the ‘Confirm’ button:
In the above screen, the dealer may once again verify and confirm the details related to the transaction, and click on the ‘Confirm’ button. Then the below screen will appear:
On click of confirm, the above screen appears. Subsequently, the dealer would be directed to a page which shows the message 'Do not refresh or close the window'. The dealer is expected to strictly follow the message and should not perform any other operation at this time.

Simultaneously, the Tax amount due would be deducted from the Dealer's Account and transferred to the Bank account. After successful deduction of amount from the dealer's account, the following screen will automatically appear.
From this screen, the dealer can either take the printout of ‘Tax Payment Counterfoil’ or Download the same in PDF format. The format of ‘Tax payment counterfoil’ is as shown below:

<table>
<thead>
<tr>
<th>TRN</th>
<th>020000010004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debit Account Number</td>
<td>020000010004</td>
</tr>
<tr>
<td>Amount</td>
<td>3.50</td>
</tr>
<tr>
<td>Amount in Words</td>
<td>Three Rupees Fifty Paise Only</td>
</tr>
<tr>
<td>Head of Account</td>
<td>3009-06-21 10:36:04:00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>VATCHAN</th>
</tr>
</thead>
<tbody>
<tr>
<td>CST</td>
</tr>
<tr>
<td>Others</td>
</tr>
<tr>
<td>Date of Payment</td>
</tr>
</tbody>
</table>

Within a time limit of 10 seconds, the dealer will be automatically re-directed to the website of The Commercial Taxes Department. Along with this, e-Chalan will be displayed, and the submission of return will be completed automatically. The format of e-Chalan is as shown below:

---

**DEPARTMENT OF COMMERCIAL TAXES**

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

( e-Chalan )

(Receipt for e-payment)

<table>
<thead>
<tr>
<th>Name of dealer</th>
<th>Artha Sreen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration Reference</td>
<td>3009044904</td>
</tr>
<tr>
<td>Bank’s Reference</td>
<td></td>
</tr>
<tr>
<td>Remittance Date</td>
<td></td>
</tr>
<tr>
<td>Kerala Value Added Tax Act</td>
<td>0040 - 06 - 110-99</td>
</tr>
<tr>
<td>VAT 1</td>
<td>0</td>
</tr>
<tr>
<td>PF 2</td>
<td>0</td>
</tr>
<tr>
<td>Compounded tax 3</td>
<td>0</td>
</tr>
<tr>
<td>Registration Fee 4</td>
<td>0</td>
</tr>
<tr>
<td>Interest 5</td>
<td>0</td>
</tr>
<tr>
<td>Penalty 6</td>
<td>0</td>
</tr>
<tr>
<td>Compounding Fee 7</td>
<td>0</td>
</tr>
<tr>
<td>Licence Fee 8</td>
<td>0</td>
</tr>
<tr>
<td>Others 9</td>
<td>0</td>
</tr>
<tr>
<td>Central Sales Tax Act</td>
<td>0040 - 00 - 101</td>
</tr>
<tr>
<td>Tax Collections 99</td>
<td>0</td>
</tr>
<tr>
<td>Licence and Registration Fee - 97</td>
<td>0</td>
</tr>
<tr>
<td>Other Receipts - 96</td>
<td>0</td>
</tr>
<tr>
<td>Kerala Tax on Paper Lotteries Act</td>
<td>0040 - 00 - 800</td>
</tr>
<tr>
<td>Total Amount Paid</td>
<td></td>
</tr>
</tbody>
</table>

---

**Kerala General Sales Tax Act**

0040-00-102

| Kerala Tax on Luxuries Act | 0043 - 00 - 105 |
| Kerala Money Lenders Act | 1473 - 00 - 200 |
| Administration of Money Lenders Act 98 | |
| Other items 96 | |
| Kerala Agrit. Incom Tax Act | 0022 - 00 |
The dealer may take the print out of e-Chalan through the link ‘Print Return’ link of the home page also.

**PROCEDURE OF e-PAYMENT FOR CORPORATE ACCOUNT HOLDERS**

As explained in the scenario of Personal banking, after completing the return, if there is liable to pay tax and if he is holding a Corporate account with SBT/SBI, then follow the below steps for e-Payment:

- In the above screen, the dealer may enter his User Name and Password provided by the bank (for the USER), and click on the ‘Submit’ button to log into his bank account.
- Once the dealer logs on to the Bank’s site, if he does not wish to proceed with the transaction, do not close the window or click Back/Forward/Refresh buttons. Instead, click on the link provided at the bottom of the page: `Click here` to abort this transaction and return to KVATIS site`.
The below screen appears on click of ‘Submit’ button

In the above screen, the details of Account, Balance Amount, and Tax to be remitted would be visible. If the dealer is having more than one type of Account, he will have to select the Account from which the payment is to be made. The dealer has to enter the transaction password issued by the bank. Further, click on the button ‘Confirm’. The below screen will appear on click of the ‘Confirm’ button:
In the above screen, the dealer may once again verify and confirm the details related to his transaction, and click on the ‘Confirm’ button. Then the below screen will appear:

- An e-Pay order would be generated and the following screen is displayed with the details of the e-Pay order:
Verify the e-Pay order and click on the button ‘Authorize’ to get the below screen for entering the Transaction password:

Enter the transaction password and click on the button ‘Confirm’. Now, the below screen appears for confirmation of e-Cheque:

After clicking on the button ‘Confirm’, the dealer would be directed to a page which shows the message **Do not refresh or close the window**. The dealer is expected to strictly follow the message and should not perform any other operation at this time.

Simultaneously, the Tax amount due would be deducted from the Dealer’s Account and transferred to the Bank account. After successful deduction of amount from the dealer’s account, the following screen will automatically appear.
From this screen, the dealer can either take the printout of ‘Tax Payment Counterfoil’ or Download the same in PDF format. The format of ‘Tax payment counterfoil’ is as shown below:

- Within a time limit of 10 seconds, the dealer will be automatically re-directed to the website of The Commercial Taxes Department. Along with this, e-Chalan will be
displayed, and the submission of return will be completed automatically. The format of e-Chalan is as shown below:

The dealer may take the print out of e-Chalan through the link ‘Print Return’ link of the home page also.

**VIEWING THE STATUS OF ATTEMPTED e-PAYMENT TRANSACTIONS**

The dealer may view the status of online payments attempted by clicking on the link ‘Payment Transactions’ as shown below:

- File Return
- Upload Sales Invoice
- Upload Purchase Invoice
- Make ePayment
- Print Return
- **Payment Transactions**
- Advance Tax
- Form Download
- Registration Renewal
- Upload Closing Stock
If the amount has been successfully debited from the dealer’s account to the Government machinery, then the status would be ‘COMPLETED’: 

![Image of transaction details]

- If the process was aborted before completion, then the status would be seen as ‘Bank Processing’. After confirming that the amount has not been debited from the dealer’s account, the transaction maybe attempted once again through the link ‘Make ePayment’, by following the below steps:
  
  ✓ Select the record by clicking on.
  ✓ The record gets selected and the button ‘Verify Transaction’ appears at the bottom of the page.

![Image of transaction status]

- Click on the button ‘Verify Transaction’ to make the status of transaction to ‘FAILED’ as shown below:

![Image of failed status]

As long as the status of a payment transaction is ‘Bank Processing’:
  ✓ The record will not be available for online payment in ‘Make ePayment’.
  ✓ The return for the corresponding month will not be available in ‘File Return’.
If the transaction attempted is cancelled by the Bank itself, then the status of transaction would be seen as ‘Cancelled’ as shown below. The dealer may attempt the transaction once again through the link ‘Make ePayment’:

FOR CORPORATE ACCOUNT HOLDERS : IF THE STATUS OF PAYMENT IS ‘PENDING AUTHORIZATION’

For Corporate account holders, if the status of payment transaction is seen as ‘Pending Authorization’, follow the below steps:

Directly logon to the respective website of the Bank : [www.onlinesbi.com](http://www.onlinesbi.com) or [www.sbtonline.in](http://www.sbtonline.in) and click ‘Corporate Banking’. Select the type of account : ‘VYAPAR’ or ‘VISTAR’:
Login using the User ID and password of ‘Authorisor’.

- Click on the link ‘Manage Transaction’.
- Click on the link ‘View Inbox’.
- Click on the respective e-Pay order number and verify the transaction.
- Click on the button ‘Authorize’, enter the transaction password and click on the button ‘Confirm’
- Print the e-Chalan by clicking ‘Download Challan’.

Once you are done with the above steps, check the status of your transaction in ‘Payment Transaction’ link. If the transaction was successful, it would be shown as ‘Completed’.

**NOTE:**

- Please avoid e-Payment transactions between 8 pm and 12 pm.
After remitting the amount successfully, the dealer can take the printouts of Return, Acknowledgement and e-Chalan through the ‘Print Return’ link.

If the printout of e-Chalan is taken soon after the completion of e-Payment process, the dealer will be able to view only the Bank Reference Number.

Whereas, the print will contain the Treasury Sequence number also, after 3 to 4 days of completion of e-Payment process.

Soon after completion of e-Payment, the return gets submitted automatically.

If in a scenario the tax amount was debited from the account of the dealer but the amount was not seen reflected in KVATIS, the dealer would not be able to take the print-outs of return, since the return would still be in initiated status. In such cases, the dealer should intimate the same to ITMC with the Bank statement.

The link ‘Print Return’ allows the dealer to submit those returns which does not have any tax due:

Inorder to submit the return, click on the ‘Submit’ button after checking the check box ‘I Accept’. The status of return would now be changed to ‘Submitted’.
The link ‘Print Return’ enables the dealer to know the current status of the return. It also allows to submit those returns without any tax payment and to generate the print-outs of:

- ✔ The periodic return.
- ✔ Acknowledgement of e-Payment.
- ✔ e-Challan.

![Image of file return options]

![Image of return status table]

THE DEPARTMENT OF COMMERCIAL TAXES, GOVERNMENT OF KERALA 76
The formats are as shown below:

**COPY OF RETURN**

- Every return will have a unique Application ID as highlighted below:

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Commodity</th>
<th>Schedule No</th>
<th>Rate of Tax</th>
<th>Total Turnover</th>
<th>Exception Claimed</th>
<th>Taxable Turnover(Rs)</th>
<th>Output Tax Collected(Rs)</th>
<th>Output Tax(Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

A(B) TURNOVER OF GOODS UNDER FOURTH SCHEDULE(KGST)

- A: Stock Transfers (OUT): Specify whether local/interstate

<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Commodity</th>
<th>Schedule</th>
<th>Rate of Tax (%)</th>
<th>Transfer Value (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

B: Reverse Tax (With output tax liability)

- Particulars of transaction causing reverse tax

<table>
<thead>
<tr>
<th>Commodity</th>
<th>Schedule</th>
<th>Rate of Tax (percent)</th>
<th>Local Purchase value (Rs)</th>
<th>Reverse Tax due (section 11(7)(i)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C. TURNOVER DETAILS (VAT GOODS)

- Part A. Turnover on purchases of goods.

<table>
<thead>
<tr>
<th>Nature of Transaction</th>
<th>Commodity</th>
<th>Schedule</th>
<th>Rate of Tax</th>
<th>Purchase Value</th>
<th>Tax paid on purchase</th>
<th>Total</th>
<th>Input Tax eligible off u/s 11</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Part C. Turnover Stock Transfer (IN): Specify whether local/interstate

<table>
<thead>
<tr>
<th>Transaction Type</th>
<th>Commodity</th>
<th>Schedule</th>
<th>Rate of Tax (%)</th>
<th>Transfer Value (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

D: Special Rebate U/S.12

- Commodity | Schedule | Rate of Tax | Purchase value | Purchase tax paid u/s 6 (2) during the previous month | Entry Tax paid during the current period | Total amount eligible for rebate |
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
</table>

Part E – Input Tax Credit on Capital Goods
COPY OF ACKNOWLEDGEMENT

KERALA VALUE ADDED TAX RULES, 2005
FORM No. 10 J
[See Rule 34(3)]
ACKNOWLEDGEMENT OF THE RETURN
SENT THROUGH ELECTRONIC MEANS

Return Filing Date : 17-04-2010
TIN : 32010860744
Assessment Year : 2009

To
MEDLEX MEDICAL SYSTEMS
MEDLUX MEDICAL
SYSTEMS, BLDG, TC:3/2505-
4, J.LANE, MARAPALAM
GARDENS, PATTOM

CT OFFICE 3RD CIRCLE
THRUVANANTHAPURAM

Gentlemen,

The undersigned hereby acknowledges the receipt of the return in the Vat Dealers (Form-10) furnished by you for the period March (specify month/quarter/year) through the following electronic means.

Signature and designation of the assessing authority.

Date.
NOTE: The status of returns at any stage maybe viewed through the link ‘Print Return’. The status of return maybe:

<table>
<thead>
<tr>
<th>Status</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Initiated</td>
<td>During the data-entry stage, before submission of return.</td>
</tr>
<tr>
<td>Submitted</td>
<td>After completion of data-entry and e-Payment (if tax amount is due).</td>
</tr>
<tr>
<td>Received</td>
<td>Once the assessing authority accepts the returns</td>
</tr>
<tr>
<td>Invoice Transfer Failed</td>
<td>During acceptance of return, the data transfer of the Invoice format uploaded by the dealer may get failed</td>
</tr>
<tr>
<td>Invoice Resubmitted</td>
<td>Once the dealer resubmits the Invoices.</td>
</tr>
<tr>
<td>Completed</td>
<td>After completion of Scrutiny by the assessing authority</td>
</tr>
<tr>
<td>-----------</td>
<td>---------------------------------------------------------</td>
</tr>
<tr>
<td>Defective</td>
<td>During Scrutiny, if assessing authority finds any irregularities in the return</td>
</tr>
</tbody>
</table>

**FILING OF NIL RETURNS**

If the dealer wants to file NIL return for a particular return period, then he may follow the below steps:

- Login to KVATIS using the TIN/PIN and click on the link ‘File Return’ from the Home page.
- Select the respective form type. Select the Assessment Year, Return Type and Return Period and click on the button ‘Proceed’ to initiate the return.
- The dealer need not enter any data in any of the fields of the return.
- Assure that status of the return is ‘Initiated’, through the link ‘Print Return’.
- After checking the check box ‘I Accept’, submit the return, through the link ‘Print Return’.
REVISION OF RETURNS

After submitting the ‘Original’ return, the assessing authority may either Receive the return or during scrutiny, mark the return as Defective. If the officer receives the return, the status of return would get changed to ‘Received’ and if it is marked as defective, the status would get changed to ‘Defective’. In either cases, the dealer may ‘Revise’ the return for making any corrections by choosing ‘Fresh / Revised’ option for the field ‘Return Type’ in the link ‘File Return’ as shown below:

The dealer can revise the return only in the below scenarios:

- Once it is ‘Received’.
- If it is marked as ‘Defective’

The status of return would now be changed from ‘Original’ to ‘Revised’. In revised return, it is not possible to upload the text files in bulk. The existing invoice details can either be edited / deleted or added as ‘new invoices’ one by one, by following the below path in ‘File Return’:
Sales / Purchase Invoice --> New Invoices
Sales / Purchase Invoice --> Invoice Edit
The screen-shots for Adding new Invoice / Deleting existing Invoice are as follows :

Ex : Sales Invoice → New Invoices :

Sales Invoice → Invoice Edit : Select the Invoice number to be edited / deleted from the LOVs and click on the button ‘Submit’ :
The record may either be modified and saved by clicking on or deleted by clicking on.

The below screen appears on click of:

The required modifications maybe done and saved by clicking on ‘Save Changes’.
NOTE:

- In the Excel format used for validation on Sales/Purchase statements, the name of the last column is ‘Cess Amount’. But in the above page for editing of invoices, the field corresponding to ‘Cess Amount’ is ‘Total Invoice Amount’.
- Contrary to the value entered for ‘Cess Amount’ in the Excel format, during editing of Invoices, the total invoice value maybe entered for the field ‘Total Invoice Amount’.
PROCEDURE OF E-FILING THROUGH AKSHAYA CENTERS

In case the dealer does not have internet connectivity, they can file monthly / quarterly returns through selected Akshaya Centers, free of cost. Certain Trade organizations and Tax practitioners are also authorized for e-Filing.

Selected Akshaya Centers have to connect to the departmental website www.keralataxes.gov.in and click on the icon ‘Akshaya / Authorized Center’ as shown below:

The below screen appears on click of ‘Akshaya / Authorized Center’. The Akshaya employee may login using the Akshaya User ID and Password:
After logging in, the login page of the dealer would appear. Akshaya may now permit the dealer to enter the respective TIN and Password and proceed with e-Filing as explained.
**e-RENEWAL OF REGISTRATION**

The procedure of renewal of registration has become online from 01.04.2010 onwards. The dealers would be able to submit their returns only if the registration is renewed online. In order to avail this facility, a link is provided in the home page of the dealer. The procedure is explained below:

- After logging in, select ‘Registration Renewal’ from the main menu:

![Registration Renewal Screen](image)

- The below screen appears on click of ‘Registration Renewal’:

![Renewal Of Registration Screen](image)
Click on the link ‘Modify Dealer Details (Form 5)’ to get the below screen:

From the menu on the Left side, click on ‘Show Complete Details’ to view the entire details of the dealer such as Business details, Partner / Proprietor details, Commodity details etc.

Click on the respective link to make any modifications, if required.
The below screen is displayed on click of ‘Dealer Details’:

![Dealer Details Registration screenshot]

The below screen is displayed on click of ‘Business Details’:

![Business Details-VAT Registration(FORM-1) screenshot]
In the above screen, the details maybe modified by clicking and a row maybe deleted by clicking .

The below screen is displayed on click of ‘Commodity Details’:

The details may be entered and saved. Option is provided to edit / delete.
The below screen is displayed on click of ‘Turnover Details’. Modifications, if any, maybe done by clicking on ‘Edit’:

On click of the link ‘Payments’, the fee for registration renewal is displayed:

After verifying the renewal amount, click on the button ‘Confirm’. Any further modifications in dealer details are not allowed once the payment is confirmed.

The confirmed amount maybe remitted through e-Payment. Click on the link ‘Make e-Payment’ from the main menu:
The confirmed amount may be remitted through e-Payment. Click on the link ‘Make e-Payment’ from the main menu:

Select the Assessment Year to display the amount for Registration Renewal. Select the record and click on ‘Online Payment’:

The below screen appears on click of ‘Online Payment’:
Choose the respective bank, select the checkbox ‘I Accept’ and click on ‘Submit’. The dealer will now be directed to the corresponding bank’s website.
(The procedure of e-Payment is similar to that of VAT during e-Filing of returns, which is already explained)

Once the renewal amount is successfully remitted online, the status of payment attempted maybe viewed and the print-out of e-Chalan maybe taken by clicking on the link ‘Payment Status / Print e-Chalan’ from the main menu:

Select the Assessment Year to display the details of payment transaction attempted:

The Department of Commercial Taxes, Government of Kerala
The status of a transaction maybe:

- Bank Processing.
- Completed.
- Failed.
- Cancelled.
- Pending Authorization.

The action to be taken, if any, in each of the above scenario is explained as a part of e-Payment of returns.

**NOTE:**

During confirmation of the renewal fee, if any mismatch is found in the renewal fee, then verify the following:

- Whether the details of branches are updated correctly. If no, the dealer may update the same through the link ‘Business details’.
- Whether the CST registration status is updated. If no, contact the respective Assessing Authority.
**e-DOWNLOADING OF STATUTORY FORMS**

This is a system where the dealers can directly download the statutory forms from the KVATIS web application. Using this facility, the dealers having CST registration are permitted to download the following statutory forms:

- Form C – Interstate Purchase
- Form E – Transfer of documents (E-I, E-II)
- Form F – Declaration for stock transfer
- Form H – Proof for export

It is mandatory for the dealers to e-File their corresponding monthly returns along with invoices for which period the forms are to be downloaded (based on the invoice date). This is a pre-requisite for forms downloading.

This facility maybe used for issuing forms from 01.01.2010 onwards.

After logging in, select ‘Form Download’ from the main menu:

![Screen shot of KVATIS web application showing 'Form Download' option.](image-url)

The below screen appears on click of ‘Form Download’:

---

THE DEPARTMENT OF COMMERCIAL TAXES, GOVERNMENT OF KERALA 95
Select the ‘Assessment Year’. The screen displays all the returns from 01.01.2010, that are already received by the Assessing Authority as shown below:

Select the respective return for which the Form is to be issued by clicking on .

On selecting the respective record, two buttons are displayed:
Click on the button ‘New Form Issue’ to issue a form. The below screen appears:

The input format for all the forms is common and only necessary details as per the statutory format need to be entered. The following details are mandatory in all the forms:

- Form Category (i.e., C / F / H / E-I / E-II)
- TIN, Name, Address, CST No of Interstate Dealer
- Destination State, Name
- Status of Authorized Signatory
The TIN of the inter-state dealer must be as in the Invoice uploaded during e-Filing.

In addition to the mandatory fields, the following details need to be filled as applicable for each form:

**FORM C**

i. Purpose  
ii. Purchase Order No & Date

**FORM F**

i. Place of dispatch  
ii. Date, delivery taken on  
iii. Description, Quantity, Wight of Goods  
iv. Way Bill Number & Date

**FORM H**

i. Purchase Order No & Date  
ii. Export Order No & Date  
iii. Name of Carrier Agency  
iv. Place of dispatch v. Description, Quantity, Wight of Goods  
vi. Way Bill Number & Date

**FORM E - I**

i. Description, Quantity, Wight of Goods  
ii. Way Bill Number & Date  
iii. Place of name, a)goods commenced and b)carrying to  
v. C Form No & Date from purchaser

**FORM E - II**

i. Description, Quantity, Wight of Goods  
ii. Way Bill Number & Date  
iii. Place of name, a)goods commenced and b)carrying to  
v. E1 Form No & Date from seller

The columns that are not applicable for each form need not be filled.
Enter the required details as explained and click on ‘Save Changes’.

Subsequently, the invoices with respect to the Interstate Supplier TIN would be displayed from the sales / purchase invoice details uploaded by the Kerala Dealer as part of their monthly return.

Form C, F & H will refer to the purchase invoices furnished by the Kerala Dealer and E1 & E2 will refer to the sales invoice details.

Select the invoices from the list, for which the form is being issued to the Interstate Dealer. The list of invoices maybe selected by checking ‘Select All’ / selecting the particular invoice and click on ‘Submit’

The form may then be submitted by clicking on ‘Submit & Print Form’.

Inorder to take printout of the issued form, select the respective form and click on ‘Submit & Print Form’.
Before submitting the form, modifications, if any, maybe done by clicking on the button ‘Edit & Print Form’:

From the list displayed, select the record that is to be modified, and click on the button ‘Modify Form Issue’ as shown below:

On click of modify, all the Invoices selected earlier would become Invalid. After clicking the button ‘OK’, the dealer will have to select the Invoices once again from the list displayed as shown below:
The list of invoices maybe selected by checking ‘Select All’ / selecting the particular invoice and click on ‘Submit’

The form may then be submitted by clicking on ‘Submit & Print Form’.

Inorder to take printout of the issued form, select the respective form and click on ‘Submit & Print Form’.

All Form Issue details can be verified through Kerala Commercial Taxes website for the Assessing Authorities and Dealers in other states. Also, these details would be uploaded to TINXSYS (Tax Information Exchange System) on a regular basis.
NOTE:

- If the dealer is unable to get the print-out of the statutory form, then do the following:-
  - In Internet Explorer: Tools → Pop-up Blocker → Turn Off Pop-up Blocker.
  - In Mozilla FireFox: Tools → Options → Content → Block pop up.

While filling the common details in a newly initiated statutory form, the correct Interstate TIN should be entered, as per the sales/purchase invoice uploaded by the dealer during e-Filing.

During e-Filing & uploading of invoices, the correct interstate TIN of the dealer should be mentioned in the Excel format, instead of ‘88888888888’.

In order to issue a Statutory form, the respective return must be in ‘Received’ status.

For any corrections in a Statutory Form which has been already Submitted, the same may be intimated to ITMC through the Deputy Commissioner’s office concerned.
COPY OF A DOWNLOADED C FORM

THE CENTRAL SALES TAX (REGISTRATION AND TAXATION) RULES, 1997
FORM C

<table>
<thead>
<tr>
<th>Date of issue</th>
<th>28-04-2000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date from which registration is valid</td>
<td>21-04-2000</td>
</tr>
<tr>
<td>Name of dealer</td>
<td>Y.R. RRAHMAN, Proprietor</td>
</tr>
<tr>
<td>Address</td>
<td>7th Floor, 6th Street, Kollam</td>
</tr>
<tr>
<td>Name of firm</td>
<td>M. M. RAMAN, Proprietor</td>
</tr>
<tr>
<td>Address</td>
<td>5th Floor, 7th Street, Thiruvananthapuram</td>
</tr>
<tr>
<td>Name of person signing declaration</td>
<td>M. M. RAMAN</td>
</tr>
<tr>
<td>Address</td>
<td>5th Floor, 7th Street, Thiruvananthapuram</td>
</tr>
<tr>
<td>Date of registration</td>
<td>01-04-2005</td>
</tr>
<tr>
<td>Name of person signing declaration</td>
<td>M. M. RAMAN</td>
</tr>
<tr>
<td>Address</td>
<td>5th Floor, 7th Street, Thiruvananthapuram</td>
</tr>
<tr>
<td>Date of registration</td>
<td>01-04-2005</td>
</tr>
<tr>
<td>Name of person signing declaration</td>
<td>M. M. RAMAN</td>
</tr>
<tr>
<td>Address</td>
<td>5th Floor, 7th Street, Thiruvananthapuram</td>
</tr>
<tr>
<td>Date of registration</td>
<td>01-04-2005</td>
</tr>
<tr>
<td>Name of person signing declaration</td>
<td>M. M. RAMAN</td>
</tr>
<tr>
<td>Address</td>
<td>5th Floor, 7th Street, Thiruvananthapuram</td>
</tr>
</tbody>
</table>

The above statement are true to the best of my knowledge and belief (sign) ...........

Particular of Bill: Cash name) Name No. Date and Amount are attached as Annexure-A

Counterfoil retained by the purchasing dealer. Duplicate retained by the selling dealer.

Respective Accounting Authorities and dealers are verify these details through official website of Kerala Commercial Taxes Department (www.kctos.com for details).
COPY OF A DOWNLOADED H FORM

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of Addressee:</td>
</tr>
<tr>
<td>2</td>
<td>Date of Issue:</td>
</tr>
<tr>
<td>3</td>
<td>Place of Issue:</td>
</tr>
<tr>
<td>4</td>
<td>Name of the Contractor:</td>
</tr>
<tr>
<td>5</td>
<td>Address of the Contractor:</td>
</tr>
<tr>
<td>6</td>
<td>Date of Execution:</td>
</tr>
<tr>
<td>7</td>
<td>Place of Execution:</td>
</tr>
<tr>
<td>8</td>
<td>Signature of Contractor:</td>
</tr>
<tr>
<td>9</td>
<td>Name of the Person Approving the Form:</td>
</tr>
<tr>
<td>10</td>
<td>Signature of Approver:</td>
</tr>
</tbody>
</table>

Note: The above form is subject to the conditions and provisions of the Commercial Taxes Act, 1976, and all relevant rules and regulations issued thereunder. The contractor shall be responsible for payment of all taxes due on the goods and services provided under this contract.

The above form is to be submitted to the Commercial Tax Officer within 15 days of the completion of the work. Failure to submit the form within the stipulated time may result in penalties under the law.
e-CONSIGNMENT DECLARATION

e-Consignment Declaration is the facility available to all consignors / consignees / transporters to declare their details of consignments in a vehicle, well in advance, before it reaches Kerala State Boundaries. Registration of transporter / parcel agency is not necessary. It is simple, transparent and eases check post clearance. The entire goods movement data will be automated and this will enable monitoring.

DOCUMENTS ACCOMPANYING A VEHICLE

➢ Among the documents that are to accompanied with the vehicle reaching a Check Post, the details of the following documents should be entered as follows:

  ✓ Declaration in Form 8F – Enter the details by following the link New Declaration ➔ Vehicle Details.
  ✓ Form 8 - Invoices - Enter the Invoice details in the form ‘Transaction Details’. (After saving the details of Vehicle, the form for entering the Transaction details appears.)

➢ It is possible to enter the details of 8F(Vehicle Details) only once, against a single Token Number generated.

➢ Whereas, multiple Transaction details of different dealers maybe entered against a single Token Number.
FORM 8F - DECLARATION

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 8F
DECLARATION
(See Rule 55 (6))

1. Name and address of the Consignor with Tax Identification Number & Central Sales Tax number.
2. Name and address of the Consignee with Tax Identification Number & Central Sales Tax number.
3. Registration No of Vehicle
4. Name and Licence No of the Driver
5. Name of transporting agency
6. Full description of the goods
7. Quantity
8. Details of transporting document (Bill/Invoice/Delivery Note No and date)

DECLARATION

I.............................., the consignor/consignee/representative hereby declare that the information furnished above are correct and complete.

Signature and Name:

FORM 8 - INVOICE


SUGGESTED NAME AND ADDRESS
THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 8
(See Rule 58(20))

TAX INVOICE
CASH / CREDIT
(To be Prepared in Quadruplicate*)&gt;

Invoice No. Date
Purchase order No. & Date
Name & Address of Purchasing Dealer:

TIN: Central Sales Tax Reg. No.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
<th>Qnty</th>
<th>Rate</th>
<th>Unit Rate</th>
<th>Unit</th>
<th>Value</th>
<th>Rate of Duty</th>
<th>Chq Ref.</th>
<th>Excise Code</th>
<th>Actual Value</th>
<th>S.T. @ 6%</th>
<th>S.T. @ 12%</th>
<th>S.T. @ 18%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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</tr>
</tbody>
</table>

Terms of Delivery and payment if any

DECLARATION
(To be furnished by the seller)

Certified that all the particulars shown in the above Tax Invoice are true and correct and that any such registration under KVAT Act 2005 is valid as on the date of this Invoice.

Authorized Signatory

*Original for the buyer for the purpose of claiming Input Tax Credit, Duplicate for the Transport Dept., Triplicate for Billing of The Credible Follow Up by Buyer Copy & Quadruplicate to be retained with the seller.

* Suggested who are not manufacturers will have an option to mark selection 9 and 10.
HOW TO ACCESS?

- The details of Consignments can be declared online through the Departmental website www.keralataxes.gov.in as shown below:

![e-Consignment Declaration]

- Click on the Icon ‘e-Consignment Declaration’. The home page appears as shown below:

![Unregistered Consignors, Click here]
- Unregistered transporters can login using the link ‘Unregistered Consignors, Click here’. Registered Dealers can either login using their TIN and Password or using the above specified link.
- On click of ‘Unregistered Consignors, Click here’, the below screen appears:

![Kerala VAT e-Consignment Declaration Home Page]

- Click on the link ‘New Declaration’. The screen for entering Vehicle details will appear as shown in below:

![Vehicle Details]
Enter all mandatory details like Vehicle number, License number, Expecting Check Post etc. and click on ‘Save Changes’.

On click of ‘Yes’, the screen for entering details of Transaction appears.

After saving the details, a Token Number will be generated and displayed on top of the Transaction Details form as shown below:

The Token Number generated and Vehicle number maybe noted for any future reference.

The below screen captures the details of Consignment:

Once the TIN of a Registered dealer of Kerala state is entered, the name and address of the business place will be automatically populated.
Depending on the value selected for the field ‘Transaction Type’, the drop-down values for the fields ‘Consignor/Consignee Details’ will get interchanged accordingly.

The below screen captures the details of Commodity:
More than 7500 commodities are grouped into 314 commodity groups.

- A new row of Commodity maybe added by clicking ‘Add Rows’. Existing details of Commodity maybe deleted by clicking on ‘Remove Row’.
- After entering the details, click on ‘Save Record’. On giving ‘Yes’, the system prompts for the addition of another transaction against the same token as shown below:

![Image of a dialogue box asking if you want to add more transactions with options Yes and No]

- On giving ‘No’, a form for submitting the e-Consignment with the unique Token Number will be generated as shown below:

![Image of an e-Consignment Declaration form with fields for Vehicle Number, Driver License No, Entry Date, Token Number, and details for Nature of Transaction, Commodity, Quantity, Weight, and Value]

- If the details are correct, the Declaration maybe submitted by clicking the check box ‘I Accept’ and clicking on ‘Submit’.
- Before submitting the e-Declaration, the transporter has the privilege to edit the details of the generated token. In order to view or modify the details of the consignment, click on the link ‘View/Modify’ in the homepage:
Enter the Token & Vehicle Number and click on ‘Submit’ to fetch the data available in the token generated earlier:

The Vehicle details maybe modified by clicking on [edit] to get the below screen:

**NOTE:**

To edit the details of Token, click on the edit button [Edit] which is displayed soon after the click of ‘Submit’ ie., before selecting the record by clicking on [Select].
Modifications in Vehicle details, if any, may be entered and saved by clicking on ‘Save Changes’.

In order to modify/add Transaction details, select the record by clicking on (the entire record will be highlighted in green) to display the button as shown below:

The existing Transaction details may be modified by clicking on . A new Transaction may be added by clicking the button .

On click of , the screen with the details of existing Transaction will appear as shown below:
Modifications in Transaction, if any, maybe entered and saved by clicking on ‘Save Record’.

The printout of e-Declaration maybe taken by clicking on the link ‘Submit / Print’ in the homepage:

![New Declaration View/Modify Submit/Print]

Enter the Token & Vehicle Number and click on ‘Submit’ to get the below screen:

![Declaration Submission]

Select the record to generate the e-Consignment Declaration as shown below:

![e-Consignment Declaration]

The Declaration maybe submitted by clicking the check box ‘I Accept’ and clicking on ‘Submit’ to get the below message:
Click on ‘OK’ to generate the receipt:

![Receipt Image]

The print-out of the receipt maybe taken by clicking on ‘Print’ as highlighted above.

**NOTE:**

- For any modifications in an e-Consignment that is already submitted, intimate the same to ITMC through the Deputy Commissioner concerned, along with the details of Token and Vehicle number.
**e-DECLARATIONS WITH e-PAYMENT OF ADVANCE TAX**

VAT, CST and KGST returns were integrated to facilitate e-payment service to all categories of dealers. Certain evasion prone commodities attract Advance tax payment at boarder check post, when the consignment enters the State Boarder. Hence, the e-payment facility has been extended to Advance Tax payments also. The steps are as follows:

- Access the website [www.keralataxes.gov.in](http://www.keralataxes.gov.in) to get the below page:

![E-File Icon](image)

- Click on the Icon ‘E-File’. The login page appears as shown below:

![KVATIS e-Filing by Dealers](image)

Use any of the following TINs for practising e-Filing. Password is TEST.
Form 10, 10B, 10C, 10D, 10D(A) - 32000044004, 32000024902, 32000057313, 32000030403, 32000014708, Form 10A - 32108510000, Form 10E - 32978250000, Form 10F - 32000057932, Form 11B - 32000066122
Login to the home page using the respective TIN and password. From the list displayed on the left, select the link ‘Advance Tax’:

The details of amount to be paid to the credit of the dealer shall be entered by clicking on the link ‘Enter Payment Particulars’:
Enter the details of payment and click on ‘Save Record’. The amount thus entered maybe remitted by clicking on the link ‘Make e-Payment’:

From the below screen, select the Assessment Year to proceed with the online payment of Advance Tax. Select the record by clicking to display the button ‘Online Payment’:

On click of the button ‘Online Payment’, the below screen for selecting the respective bank (SBI/SBT) is displayed:
After selecting the respective bank, click on the check box ‘I Accept’ and click on ‘Submit’. The user will be automatically redirected to the website of the respective bank for online payment (The procedure of e-Payment is similar to that of VAT during e-Filing of returns, which is already explained.)

**CONCEPT OF UTILIZATION**

- After effecting e-Payment, the amount will be available in the credit of the dealer in bulk.
- The remitted amount can be utilized, as per the requirement of the dealer.
- After successful utilization, if any balance amount is available in the credit of the dealer, the same could be utilized for any future requirements, as desired.
- The vehicle will be permitted to pass through the Check Post only on production of the Utilization Receipt.

In order to utilize the amount, click on the link ‘New Utilization’. In the Utilization screen, the amount in credit of the dealer will be displayed on top as shown below:
Enter the required details and click on ‘Save Changes’ to get the below screen. A Token Number will be generated and displayed on top of the Transaction Details form as shown below and maybe noted for any future reference. The utilized amount will be available in the return of the dealer based on the field ‘Expecting Date’.

The below screen captures the details of Consignment:
Enter all mandatory details and click on ‘Save Record’. Modifications, if any maybe done through the link ‘Modify Utilization’ as explained in e-Consignment Declaration.

**NOTE:**

- On click of the link ‘Modify Utilization’, only those Tokens which have not been Submitted yet would be listed out for the field ‘Token Number’:
In order to submit & print the Utilization receipt, click on ‘Submit / Print Utilization Receipt’:

![Advance Tax]

Enter Token Number, Vehicle Number and click on “Submit”. The details will be displayed as shown above. Select the record by clicking to generate the Utilization receipt with the unique Token number as shown below:

![Print Utilisation Receipt]

Enter the Token Number, Vehicle Number and click on ‘Submit’. The details will be displayed as shown above. Select the record by clicking to generate the Utilization receipt with the unique Token number as shown below:
The Utilization details may be submitted by clicking on the check box ‘I Accept’ and clicking on ‘Submit’. An Advance Tax Utilization Receipt will be generated as shown below:

The print-out of the receipt maybe taken by clicking on ‘Print’ as highlighted above.
NOTE:

- On click of the link ‘Submit / Print Utilization Receipt’, only those Tokens that are awaiting Approval from the Check Post would be listed out for the field ‘Token Number’:

![Print Utilisation Receipt](image1)

- Inorder to view the details of the Total Advance Tax payment made, the Total amount Utilized for various transactions and the balance amount that is available in credit of the dealer, click on the link ‘Reports(Payments/Utilisations)’ as shown below:

![Reports(Payments/Utilisations)](image2)
On click of the above highlighted link, the below page appears which displays three buttons: **Payments**, **Utilisations**, & **Amount in Credit**.

Select ‘From Date’ and ‘To Date’ and click on **Payments** to get the individual details of Advance Tax Payments made during the specified period as shown below. The screen also displays the Total Advance Tax payment made for the specified period, as highlighted at the bottom of the page:
In order to view the details of the payment, select the respective record by clicking on [ ]. The system automatically displays the details of Instrument in a separate window, as shown below:

Select ‘From Date’ and ‘To Date’ and click on [ ] to get the individual details of online Utilization of the paid amount for various transactions during a specified period as shown below. The screen also displays the Total amount Utilized for various transactions and also the Total amount Utilized but not Approved at the respective Check Posts for the specified period, as highlighted at the bottom of the page:
NOTE:

On click on the button [Utilisations], only those Tokens that are already Approved at the respective Check Posts / Utilizations entered at the Assessing Offices would be displayed. Such utilizations alone would be reflected in the corresponding return period of the dealer.

The button [Amount in Credit] enables the dealer to view the balance amount that he has in his credit, as of the current date:

![Reports(Payment/Utilisation)](image)

Note: Date is the Application Date at VAT Circles/Check Posts.

The below screen appears on click of the button [Amount in Credit]:

![ACCOUNT DETAILS](image)

- Total Payment : 304976.00
- Total Utilized Amount : 304808.00
- Amount in Credit : 168.00

The page displays the summary of the following as of the current date:

- ✔ Total online AT payment made.
- ✔ Total amount utilized for various transactions.
- ✔ The balance amount available in the credit of the dealer.
NOTE:
- For any modifications in an e-Consignment that is already submitted, intimate the same to ITMC through the Deputy Commissioner concerned, along with the details of Token and Vehicle number.

PROCEDURE FOLLOWED AT CHECK POSTS
- The transporter should carry the e-Declaration / Advance Tax Utilization Receipt along with the vehicle.
- The transporter should produce the e-Declaration / Advance Tax Utilization Receipt print out to the check post officials for verification, once the Vehicle reaches the Check Post.
- After verification the check post officials will upload the data into KVATIS by approving the same.
- e-Declarations are permitted only through the above mentioned online Check posts.
- The following are the list of online Check Posts available in the drop-down ‘Check Post’:

<table>
<thead>
<tr>
<th>Check Post ID</th>
<th>Check Post Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>320117</td>
<td>AMARAVILA - CT CHECK POST</td>
</tr>
<tr>
<td>320218</td>
<td>ARYANKAVU - CT CHECK POST</td>
</tr>
<tr>
<td>320617</td>
<td>KUMILY - CT CHECK POST</td>
</tr>
<tr>
<td>320919</td>
<td>GOVINDAPURAM - CT CHECK POST</td>
</tr>
<tr>
<td>320920</td>
<td>GOPALAPURAM - CT CHECK POST</td>
</tr>
<tr>
<td>320921</td>
<td>WALAYAR - CT CHECK POST</td>
</tr>
<tr>
<td>320922</td>
<td>VELANTHAVALAM - CT CHECK POST</td>
</tr>
<tr>
<td>320923</td>
<td>MEENAKSHIPURAM - CT CHECK POST</td>
</tr>
<tr>
<td>320924</td>
<td>NADUPUNNI - CT CHECK POST</td>
</tr>
<tr>
<td>321015</td>
<td>VAZHIKKADAVU - CT CHECK POST</td>
</tr>
<tr>
<td>321119</td>
<td>FEROKE - CT CHECK POST</td>
</tr>
<tr>
<td>321310</td>
<td>BENGGRAMANJESWAR - CT CHECK POST</td>
</tr>
<tr>
<td>321409</td>
<td>MUTHANGA - CT CHECK POST</td>
</tr>
<tr>
<td>321532</td>
<td>FACILITATION CENTRE, W.ISLAND</td>
</tr>
</tbody>
</table>
e-UPLOADING OF CLOSING STOCK INVENTORY

This facility is provided to enable the dealers to upload the Closing Stock statement in electronic form, as part of the Annual Return (Form No. 53, Kerala VAT Rules, 2005). Online uploading of closing stock is Mandatory to all the dealers.

The pre-requisite for uploading the Closing Stock statement is to initiate the Annual Return of the respective Financial Year. The steps that are to be followed for uploading the Closing Stock are given below:

- The dealers have to prepare the details of Closing Stock in a TEXT FILE (using Notepad), as per the format of Form No. 53 of VAT Rules.
- The name of the text file should be ‘Stock’.
  - The first letter of the filename ‘S’ alone should be in capital letter.
  - The extension of the filename should be ‘.txt’.
- The dealer is advised to prepare the statement of Closing Stock in an Excel/Open Office, as per the format of Form No. 53 of VAT Rules. After preparing the statement, copy the data and paste the same to a Notepad (Start → Programs → Accessories → Notepad). A sample text file (Stock.txt) is given below:
Please note that all the columns in the text file should be separated using any delimiter like space, comma etc.

Save the text file ‘Stock.txt’ in the folder ‘C:/KVATS’ in the local machine (dealer’s machine). If the folder named ‘KVATS’ does not exist in the ‘C’ drive of the dealer’s local machine, create the same in ‘C’ drive.

After placing the ‘Stock.txt’ file in the folder ‘C:/KVATS’, connect to the KVATIS Application by accessing the website www.keralataxes.gov.in and click on E-File:
Login using the respective TIN & password:

KVATIS e-Filing by Dealers

Use any of the following TINs for practising e-Filing. Password is TEST.
Form 10, 10B, 10C, 10D, 10D(A) - 32000044004, 32000024902, 32000057313, 32000030403, 32000014708.
Form 10A - 32108510000, Form 10E - 32978250000, Form 11E - 32000057932, Form 11B - 32000066122

On reaching the home page of e-Filing, click on the link 'Upload Annual Closing Stock':
Select the Assessment year as ‘2009-10’:

The below screen appears. Select the record to display the ‘Browse’ button as shown below:
**NOTE:**

- Please note that once the ‘Stock.txt’ file is uploaded, further modifications are not possible in the closing stock details. Uploading is a one-time process.

- There should be only one file with the name ‘Stock.txt’ in the path ‘C:/KVATS’. In case if details of more than one dealer are available, after uploading one file, it should be deleted or renamed.

- Select the ‘Stock.txt’ file from the path ‘C:/KVATS’ using the Browse button and click on ‘Upload File’ to upload the file:

- On click of ‘Upload File’, the below message appears:
On click of ‘OK’ the below screen appears which displays a button to View the details of Closing Stock:

The uploaded file can be viewed by clicking on the button ‘View File’:

<table>
<thead>
<tr>
<th>S1 No</th>
<th>Commodity</th>
<th>Tax Rate</th>
<th>Quantity</th>
<th>Unit Rate</th>
<th>CSG</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Chilly</td>
<td>4</td>
<td>100 Kg</td>
<td>80</td>
<td>8</td>
</tr>
<tr>
<td>2</td>
<td>Soap 100 Gm</td>
<td>12.5</td>
<td>60 Nos</td>
<td>20</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Palm Oil</td>
<td>4</td>
<td>40 ltr</td>
<td>70</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>Rice 10KG</td>
<td>1</td>
<td>20 bag</td>
<td>250</td>
<td>5</td>
</tr>
<tr>
<td>5</td>
<td>Squash 500 Ml</td>
<td>4</td>
<td>10 Bottle</td>
<td>80</td>
<td>2</td>
</tr>
<tr>
<td>6</td>
<td>Iron&amp;Steel 8mm</td>
<td>4</td>
<td>1000 Kg</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>7</td>
<td>Marble</td>
<td>12.5</td>
<td>500 Sq Ft</td>
<td>50</td>
<td>25</td>
</tr>
<tr>
<td>8</td>
<td>Timber</td>
<td>12.5</td>
<td>50 Cub Ft</td>
<td>500</td>
<td>2</td>
</tr>
</tbody>
</table>

Total in figures (Rs 95,300)
Total in words (Rupees Ninety five thousand three hundred only)

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SETTING OF INTERNET BANKING ACCOUNT WITH SBI / SBT
For availing the facility of e-Payment, Internet Banking Account is mandatory for all the TIN Registered dealers. The required User ID and Password would be issued by the Bank, to those dealers who possess Internet Banking Account. Those dealers who already have an Account with The State Bank of India or The State Bank of Travancore need not open a new Account inorder to avail the facility of e-Payment. The facility to open a Zero Balance account is available with SBI & SBT. The dealer may approach the nearest branch for opening an account.

Following types of Accounts can be availed for e-Payment based on the account type and tax amount:

- **Corporate Account** – Account created for firms / companies / corporations. Based on the tax limit of the dealer, there are two types of Corporate Accounts available for e-Payment, namely VYAPAR and VISTAR.
  - VYAPAR: This option maybe availed by those dealers having tax amount upto 5 Lakh.
  - VISTAR: This option maybe availed by those dealers having tax upto 500 crore.

- **Personal Account** – Account created in the name of a person.

For opening a Corporate account, the dealer has to submit applications in C1, C3, C5 forms for VYAPAR and C1, C2, C3, C5 forms for VISTAR account, to the nearest SBI / SBT branches. The application forms for the respective accounts maybe downloaded from the website of the respective Bank. The website is as follows:

SBI - [www.onlinesbi.com](http://www.onlinesbi.com)

SBT - [www.sbtonline.in](http://www.sbtonline.in)
On receiving the application of the dealer, the Bank will issue kits containing the username and password which will enable the dealer to login to the website of the respective Bank.

After logging into the Bank’s website, perform the following configurations before starting e-Payment. Note that the e-Payment would fail if the below steps are not followed.

**FOR VYAPAR ACCOUNT**

Initially, there will be one kit issued by Bank for VYAPAR ACCOUNT for the ‘Administrator’.

The Administrator Kit received contains a User ID and Password for creation of user, assigning the user rights and setting of rules.

**NOTE :**

- This User ID and Password is only for administrative proposes and cannot be used for e-Payment.

Using the first kit, perform the following :

1. Login to the Bank’s website using the User ID and Password available in the Administrative kit.
2. After logging in, the system prompts for changing the User ID and Password, as desired by the dealer. (Ensure to make note of the changed User ID and password as Administrator ID and Password.)
3. Select the menu ‘Manage Roles → User → Add’. The following screen will be displayed:
4. All the fields marked as * are mandatory. Enter the details as per the above screen. Ensure that you have selected ‘Yes’ for the field ‘Would you like to have Pre-Printed Kits for the User’ (last option in the screen).

5. After entering the details, click on the button ‘Confirm’, print the CINB C7 form generated and submit the same at the respective branch of the Bank.

6. On receiving the CINB C7 form from the dealer, the bank will issue a second kit (USER Kit) containing the User ID and Password for the user.

7. Now, login to the Bank’s website using the changed User ID and Password, created for the Administrator (first kit).

8. Select the menu ‘Manage Accounts → Access Rights’, as shown below. Select the user from the list ‘User’ and click on the button ‘Go’:
9. Select the field ‘Access Rights’ as ‘Authorizer’ as shown below, and click on the button ‘Confirm’ to proceed further:
10. Select the menu ‘Manage Accounts → Rules’. Select the Account Number to enter the transaction limit and Authorization type as shown below:

![Account Management Screen](image)

Ensure that you have entered a higher value than the tax amount for the field ‘Transaction Limit’. If you fail to specify the same, it will cause error during the e-Payment process. In case your tax amount exceeds the transaction limit specified, you will need to modify the transaction limit through the above method whenever required.

Also, select the field ‘Authorisation Type’ as ‘Single’ or ‘Joint’, as per the requirement of the dealer. (Select ‘Single’ if there is only one authorizer. Authorizer is the person who will make the transaction). After selecting the values, click on the button ‘Go’.

11. Select the name of Authorizer from the list ‘Any one of’ and click on the button ‘Submit’ as shown below:

![Authorizer Selection Screen](image)
12. The following screen displays after successful changes:

- In the case of Joint operation:
  - Create another user (repeat steps 3 to 9).
  - In step 10, select ‘Authorization Type’ as ‘Joint’.
In step 11, select both the users for the field ‘Any one of’ and click on the button ‘Submit’.

13. Now, intimate the respective Bank for verification of the rules. Only after the verification by the bank, can the dealer initiate e-Payment.

14. Login to the website of the Bank using the User ID and Password available in the USER kit. After logging in, the system would prompt for changing the User ID and Password. Here, go to Payment Transfer menu and set the profile password. After this, come back to Payment Transfer menu again and give the profile password and set the transaction password.

The USER has to remember his User ID and three Passwords:

i. User password to login to the website of the bank.

ii. Profile password to change his passwords, if required.

iii. Transaction password used for performing any transactions.

E-Payments can be initiated through the website of the Kerala Commercial Taxes only after completing the above steps.

**NOTE:**

- ADMINISTRATOR (First kit) is used to create users and assign rights to the user.

- ADMINISTRATOR cannot perform any financial transactions or even view the accounts.

- Only the USER (Second kit) can make / authorize/ view the e-payment transactions.
FOR VISTAR ACCOUNT

For VISTAR ACCOUNTs, initially, two kits would be issued by Bank - Regulator Kit and Administrator Kit.

The Regulator Kit (First kit) contains a User ID and Password which enables to perform the necessary regulating powers for the account. The Administrator Kit (Second kit) contains a User ID and Password which enables to perform the necessary administrative privileges, as in the case of ‘VYAPAR ACCOUNT’.

NOTE:
- The above two user IDs cannot be used for e-Payment transactions.

The USER Kit (Third Kit) received contains another User ID and Password to perform the e-Payment transactions. The steps are as follows:

1. Login to the website of the Bank using the User ID and Password available in the Regulator kit.
2. After logging in, the system will prompt for changing the user ID and Password, as desired by the dealer.
3. Now, the following screen appears for entering the details of profile:
Ensure that you have entered / selected all the fields as shown in the above screen.

- DD Limit – Not necessary. Enter zero.
- Third Party Transfer Limit – Enter a value higher than the tax amount.
- Audit user Feature (Y/N) - Select ‘No’.
- Threshold for un-audited e-PayOrders - Not necessary. Enter zero.
- Threshold Audit Amount - Not necessary. Enter zero.
- Maker authorizes e-PayOrders – Select ‘Yes’.
- Maker or Authorizer defines third parties - Select ‘No’.
- Corporate Administrator defines Third Parties - Select ‘Yes’.
- Action for Invalid Credit – Select the value ‘Post valid debit amount’.
- Level of Approval - Select the value ‘None’.
- Approver approves Third Parties - Select ‘No’.
- Maker or authorizer initiates transactions on Merchant Site – Select ‘Yes’.
- Credit Accounts Validation is Mandatory - Select ‘No’.

After completing the above, click on the button ‘Submit’ to complete the process.

FOLLOW THE STEPS 1 TO 14 OF VYAPAR ACCOUNT TO COMPLETE THE ADMINISTRATIVE AND USER SETTINGS.
FOR PERSONAL ACCOUNT

There are no pre-requisite settings required for Personal Accounts. For Personal Accounts, the Bank issues only one User ID and Password. With this, the user can initiate e-Payment transactions. In this type of account, the dealer should apply for transaction rights for the account and will have to set the limits under the menu Profile → Define limits.

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Every effort has been made to avoid errors or omissions in this publication. In spite of this, errors may creep in. Any mistake, error or discrepancy noted may be brought to the notice of ITMC - itmc@keralataxes.gov.in.