COMMERCIAL TAXES DEPARTMENT

GOVERNMENT OF KERALA
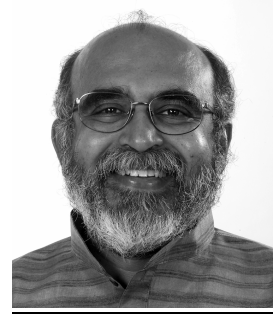
HAND BOOK ON
e-FILING OF VAT RETURN

MESSAGE

As per the modernization programme of the Commercial Taxes Department, computerization is progressing in fast pace. From 01.01.2009 onwards the Government has decided to introduce e-filing of VAT returns of all Registered VAT dealers utilizing the Information Technology. The dealers having Internet facility can file the VAT returns using online facilities. But dealers having no Internet facility can utilize the service of Akshya Centre for e-filing VAT returns at free of cost. The simplified system of e-filing VAT return enable the Department to capture upto date details on trade and which will also augment revenue collection. I request all traders and firms to utilize this opportunity and to co-operate with the venture of Department.

Dr.T.M.Thomas Issac
Finance Minister
Government of Kerala

FOREWORD

It is an honour to say that Kerala is the first State in India to facilitate electronic filing of returns to all dealers having VAT registration in the state. Dealers can e-File periodical returns from any place at any time through the Internet. For those dealers who cannot utilize this option, a facility is being introduced in the coming New Year to e-File their returns through the selected Akshaya Centers in Kerala at free of cost.

We have a full-fledged Data Center at Trivandrum, where the business transaction details of One Lakh Sixty Thousand dealers could be stored. From the data so received,   various analytical data could be generated and the possible ways of tax evasion could be reduced to the maximum possible extent. In the VAT sceniario for every value addition at each selling point, tax has to be levied and credit has to be paid for the tax on the previous purchase point. Now, it has become very simple to execute this complicated task. The verification of the business transactions of all the registered dealers in the state are possible as the data is highly transparent in the electronic media. This also helps the department to check the bogus input tax claims and unaccounted transaction then by enhancing the revenue collection to a larger extent. The dream of Commercial Taxes Department of making the entire registered dealer to e-file their return is thus fulfilled. I thank my colleagues who supported me to make this venture a grant success.

P.Mara Pandiyan IAS
Commissioner
Commercial Taxes

<u>Index</u>

1. What is a Return?

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

2. What is e-Return?

The process of capturing the self attested details of business transactions during a return period i.e. monthly / quarterly / annually depends on the Return Form Type using the Kerala Value Added Tax Information System (KVATIS) online e-Filing Application provided through official website of Kerala Commercial Taxes Department.

3. Who can file e-Returns?

Dealers who have been allocated TIN or PIN Registrations from the respective Commercial Taxes Department can file e-Return.

4. What are the types of returns?

There are 10 types of returns based on the Registration Type applied 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.

5. How to file e-Return?

Dealers having an internet connection can do e-Filing, in the internet explorer screen by opening www.keralataxes.in in the address column.
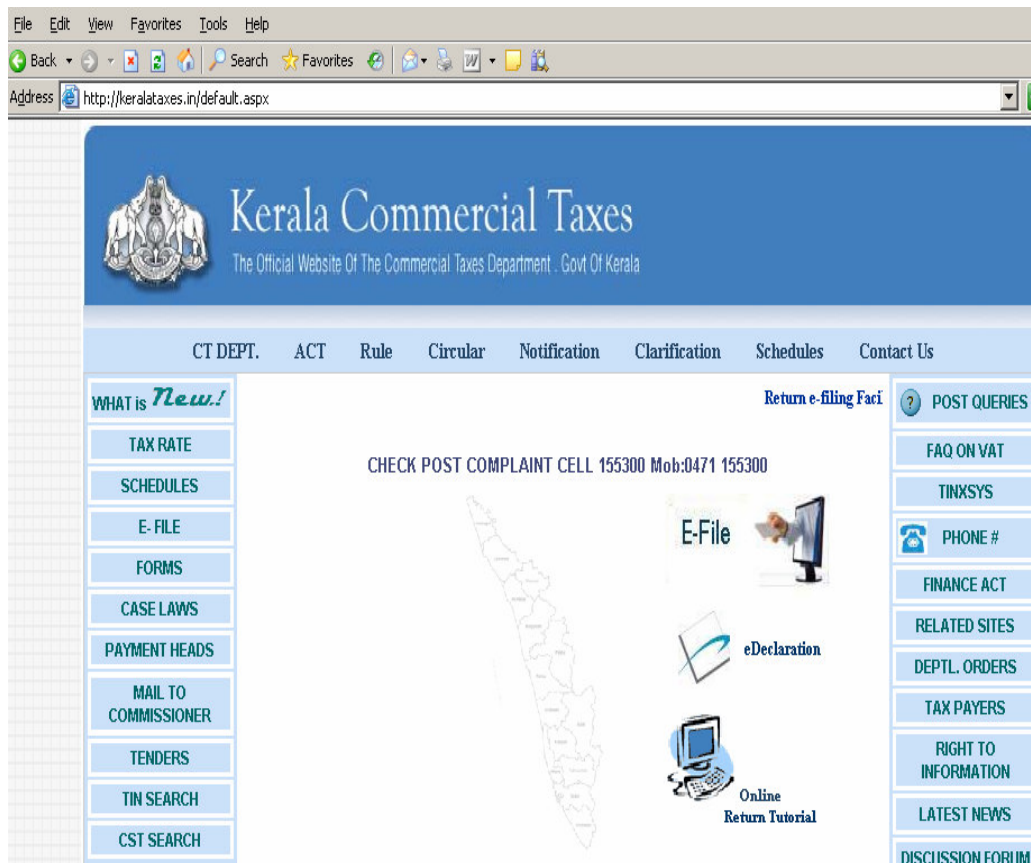
Click **E-File** link, enter the username and password.

The username is TIN / PIN of the Registered Dealer. Passwords shall have to be collected from the respective Deputy Commissioner's Office. Option is provided to modify the password later by the dealers. After entering the TIN and password, the return particulars can be entered. Detailed User Manual, Latest e-Filing Circulars etc can be viewed or downloaded from the e-Filing home page.

6. Procedures for filing e-Returns through Akshaya Centers?

In case the dealer does not have internet connectivity in their offices, they can file monthly / quarterly returns through the selected Akshaya Centers near to their premises on **free of cost**. Permission has been given to the selected Akshaya Centers by Kerala Commercial Taxes Department to file the dealer's return and for that Akshaya User Ids and Passwords have been issued.

Selected Akshaya Centers have to connect to www.keralataxes.in website, on clicking the E-File; the login page will be displayed. Login using the Akshaya User Id and Password to the e-Filing system. After confirming the same, enter TIN and password to reach the dealer's e-Filing Home Page.

Use the following links,
> - **Enter Return** → to enter the return details.
> - **Latest e-Filing Circulars** → to download the latest information on e-Filing.
> - **Download User Manual** → to down load the detailed user manual on e-Filing procedures.
> - **Download Invoice Format** →to down load the invoice format (excel sheet) related to sales and purchase bills.
> - **Upload Sales / Purchase Invoices** →to upload the Sales / Purchase text files.
> - **Print Return** → To know the current status of the return. The completed return can be submitted to generate Return Print Outs, which has to be submitted at the respective VAT Circle along with the instrument.

The detailed procedures are as follows.

1. Form No 10 (VAT Return)

1. Select the option File Return from e-Filing Home Page.

File Return

Upload Sales Invoice

Upload Upload Returns **nvoice**

Print Return

2. Select Assessment Year as "2008-2009", Return Type as "Original" for the respective Return Period.

| Assessment Year : | 2008-2009 ▼ | Return Type : | Original ▼ | Return Period : | April ▼ |

Proceed

Monthly Returns has to be entered chronologically starting from the month of **April** and not allowed to file in between. For example, the return for the month of **May** can be filed only after submitting the April month return by the dealer.

3. The following menu appears as per the latest format for detailed entry.

- A1 Sales (Local)
- A2 Sales (Inter State)
- A3 Medicine Turnover
- A4 Local Purchase u/s 6(2)
- A5 Turnover under IV Schedule
- AA Stock Transfer (Out)
- B Reverse Tax
- C Purchases
- CA Stock Transfer (In)
- D Special Rebate
- E1 IPT on Capital (> 5 lakh)
- E2 IPT on Capital (< 5 lakh)
- F Credit & Debit Notes
- G Advance Tax
- H Bill / Invoice Issued
- I KVAT Summary
- J Tax Payment
- Enclosures

4. Enter details for the section **A(1) Sales / Disposal (Local)**

<u>In Form 10</u>

Commodity	Schedule entry with sub entry	Rate of tax	Total Turnover	Exemption claimed	Taxable Turnover	Output Tax Collected	Output Tax Due
A(1) Sales/Disposal (Local)							
1	2	3	4	5	6	7	8
(1)-Sales (Local)							
Sub Total (1)							
(2) Transfer of right to use							
Sub Total (2)							
(3) Others (Specify)							
Sub Total (3)							
Total A(1a) =[1+2+3]							

<u>In e-Fling</u>

Nature of Transaction*	Local Sales
Commodity (1)*	CASHEW, RAW
Schedule (2)*	III
Rate of Tax (%) (3)	4
Concession Type(4a)*	Full Rate
Concession Rate of Tax (%)(4b)	4
Total Turnover (Rs.) 4)	10000.00
Exemption Claimed (Rs.) (5)	0.00
Taxable Turnover (Rs.) (6)	10000
Output Tax Collected (Rs.) (7)	400.00
Output Tax Due (Rs.) (8)	400
Remarks	

1	Nature of Transaction	Select from the options – 1) Local 2) Transfer of right to use 3) Others
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Concession Type	Select options – 1) Full Rate (If no concession applicable) 2) Sale to canteen (Half Rate) 3) Sale to SEZ (Exempted) 4) Transfer of right to use (4%) 5) Sale to Lakshadweep (4%)
6	Concession Rate of Tax (%)	Automatically displayed while selecting Concession Type
7	Total Turnover (Rs.)	Enter value for Total Turnover
8	Exemption Claimed (Rs.)	Enter Exemption Claimed out of the value specified in Total Turnover
9	Taxable Turnover (Rs.)	Automatically displayed after entering values in Total and Exemption Turnover columns
10	Output Tax Collected (Rs.)	Enter value for Output Tax actually collected.
11	Output Tax Due (Rs.)	Automatically displayed after entering values in Total and Exemption Turnover columns
12	Remarks	Enter remarks if any.

Important: CESS Payable should be excluded from the Output Tax Collected. CESS Details have to be entered in the KVAT Summary (Section I).

Note : Click "**Populate from Previous Sales**" button (in the top) to build commodity list automatically, so that commodities in the sale list of previous month is copied to the month being entered. Suitable modification can be done in order to save time. (This can be useful if same commodity of the previous month is again transacted for the month under entry.)

*   - Fields marked with * are mandatory.

5. Enter details for the section **A(2) Sales / Disposal (Interstate)**

In Form 10

A(2)- Sales Disposal (Interstate)							
1. Interstate sales							
Sub total (1)							
2. Export sales							
Sub total (2)							
3. Sale in the course of export							
Sub total (3)							
Total A(1-b) = [1+2+3]							

In e-Filing

Nature of Transaction*	Inter State Sales
Commodity (1)*	CASHEW, RAW
Schedule (2)*	III
Rate of Tax (%) (3)	4
Concession Type(4a)*	Sale with C Form
Concession Rate of Tax (%)(4b)	2
Total Turnover (Rs.) 4)	10000.00
Exemption Claimed (Rs.) (5)	0.00
Taxable Turnover (Rs.) (6)	10000
Output Tax Collected (Rs.) (7)	200.00
Output Tax Due (Rs.) (8)	200
Remarks	

1	Nature of Transaction	Select from the options –
		   1) Interstate Sales
		   2) Export Sales
		   3) Sale in the course of Export
		   4) Sale in the course of Import

2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity

5	Concession Type	Select options –
		   1) Full Rate (If no C Form furnished)
		   2) Sale with C Form (3% or 2% as applicable)
		   3) Sale against H Form (Zero Rated)

6	Concession Rate of Tax (%)	Automatically displayed while selecting Concession Type
7	Total Turnover (Rs.)	Enter value for Total Turnover
8	Exemption Claimed (Rs.)	Enter Exemption Claimed out of the value specified in Total Turnover
9	Taxable Turnover (Rs.)	Automatically displayed after entering values in Total and Exemption Turnover columns
10	Output Tax Collected (Rs.)	Enter value for Output Tax actually collected.
11	Output Tax Due (Rs.)	Automatically displayed after entering values in Total and Exemption Turnover columns
12	Remarks	Enter remarks if any.

Important: CESS Payable should be excluded from the Output Tax Collected. CESS Details have to be entered in the KVAT Summary (Section I).

Note : Click "**Populate from Previous Sales**" button (in the top) to build commodity list automatically.

6. Enter details for the section **A(3) Medicine Turnover**

In Form 10

A(3) -TURNOVER OF MEDICINE OF DEALERS PAYING TAX UNDER SECTION 8 (Turnover under this part shall not be included in part A(1))								
Commodity	Schedule entry /sub entry	Rate of Tax	Turnover			MRP Value	Total Tax	
			Total	Exempted	Balance		Collected on MRP	Due on MRP
1	2	3	4	5	6	7	8	9
Total A(3)								

In e-Filing

Commodity(1)*	MEDICINES (OTHER)
Schedule(2)*	III
Rate of Tax (%)(3)	4
Total Turnover (Rs.)(4)	10000.00
Exempted Turnover (Rs.)(5)	
Balance Turnover (Rs.)(6)	10000
MRP Value(Rs.)(7)	11000
Total Tax Collected on MRP (Rs.)(8)	423.00
Total Tax Due on MRP (Rs.)(9)	423.08
Remarks	

1	Commodity	Select commodity from the list
2	Schedule	Automatically shown while selecting Commodity
3	Rate of Tax (%)	Automatically shown while selecting Commodity
4	Total Turnover (Rs.)	Enter value for Total Turnover
5	Exempted Turnover (Rs.)	Enter Exemption Claimed out of the value specified in Total Turnover
6	Balance Turnover (Rs.)	Automatically displayed after entering values in Total and Exemption Turnover columns
7	MRP Value(Rs.)	Enter MRP Value corresponding for the Balance Turnover
8	Total Tax Collected on MRP (Rs.)	Enter value for Tax actually collected on MRP.
9	Total Tax Due on MRP (Rs.)	Automatically displayed after entering values in Total and Exemption Turnover columns
10	Remarks	Enter remarks if any.

Important: CESS Payable should be excluded from the Total Tax Collected. CESS Details have to be entered in the KVAT Summary (Section I).

Note : Click "**Populate from Previous Sales**" button (in the top) to build commodity list automatically.

7. Enter details for the section **A(4) Local Purchase u/s 6(2)**

In Form 10

Commodity	Schedule entry/sub entry	Rate of tax	Turnover			Purchase value of goods disposed during the month	Balance Taxable turnover	Tax due u/s 6(2)
			Total	Exempted	Balance			
1	2	3	4	5	6	7	8	9
Total A(2)								

A(4)- LOCAL PURCHASES TAXABLE UNDER SECTION 6(2)

In e-Filing

Nature of Transaction*	Local Purchase u/s 6(2)
Commodity (1)*	CHORAPINE (SOFT WOOD)
Schedule (2)*	V
Rate of Tax (%) (3)	12.5
Concession Type(4a)*	Full Rate
Concession Rate of Tax (%)(4b)	12.5
Total Turnover (Rs.) 4)	1000
Exemption Claimed (Rs.) (5)	500
Taxable Turnover (Rs.) (6)	500
Output Tax Due (Rs.) (8)	63
Output Tax Collected (Rs.) (7)	63

1	Nature of Transaction	Select option – Local Purchase u/s 6(2)
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Concession Type	Select option – Full Rate (If no concession applicable)
6	Concession Rate of Tax (%)	Automatically displayed while selecting Concession Type
7	Total Turnover (Rs.)	Enter value for Total Turnover
8	Purchase Value of Goods disposed during the month (Rs.)	Enter Purchase Value of Goods disposed during the month out of the value specified in Total Turnover.
9	Balance Taxable Turnover (Rs.)	Automatically displayed after entering values in Total and Purchase Value disposed during the month columns **Important: Automatically carried forward to Special Rebate section in Next Month**
11	Tax Due u/s 6(2) (Rs.)	Automatically displayed after entering values in Total and Purchase Value disposed during the month columns **Important: Automatically carried forward to Special Rebate section in Next Month**
12	Remarks	Enter remarks if any.

Important: CESS Details have to be entered in the KVAT Summary (Section I).

Note : Click "**Populate from Previous Sales**" button (in the top) to build commodity list automatically.
8. Enter details for the section **A(5) Turnover under IV Schedule**

In Form 10

A(5) TURNOVER OF GOODS UNDER FOURTH SCHEDULE							
(Turnover under this part shall not be included in Part A(1)							
Commodity	Schedule entry	Rate of tax	Turnover			Tax collected	Tax Due
			Total	Exempted	Taxable		
1	2	3	4	5	6	7	8
Total A(4)							

In e-Filing

1	Commodity	Select commodity from the list
2	Schedule	Automatically shown while selecting Commodity
3	Rate of Tax (%)	Automatically shown while selecting Commodity
4	Total Turnover(Rs)	Enter value for Total Turnover
5	Exempted	Enter Exemption Claimed out of the value specified in Total Turnover
6	Taxable	Automatically displayed after entering values in Total and Exemption Turnover columns
7	Tax Collected	Enter value for Tax actually collected.
8	Tax Due	Automatically displayed after entering values in Total and Exemption Turnover columns
9	Remarks	Enter remarks if any.

Note : Click "**Populate from Previous Sales**" button (in the top) to build commodity list automatically.

9. Enter details for the section **AA Stock Transfer (Out)**

In Form 10

AA- STOCK TRANSFER DETAILS (OUT)			
Commodity	Schedule entry/sub entry	Rate of Tax	Stock Transfer value
1	2	3	4
Total			

In e-Filing

Transaction Type*	Inter State Stock Transfer(Out) ▼
Commodity(1)*	ELECTRONIC GOODS ▲
Schedule(2)*	V
Rate of Tax (%)(3)	12.5
Stock Transfer/Import Value (Rs.)(4)	100000.00
Remarks	

1	Transaction Type	Select from the options – 1) Interstate Stock Transfer (Out) 2) Local Stock Transfer (Out)
2	Commodity(1)	Select commodity from the list
3	Schedule(2)	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Stock Transfer/Import Value (Rs.)	Enter value for Stock Transfer Value
6	Remarks	Enter remarks if any.

Note : Click "**Populate from Previous Sales**" button (in the top) to build commodity list automatically.

10. Enter details for the section **B Reverse Tax**

In Form 10

Part B- REVERSE TAX

Particulars of transaction causing Reverse tax	Commodity	Schedule Entry/sub entry	Rate of Tax	Purchase Value	Reverse Tax due under Section 11(7)
1	2	3	4	5	6
Total					

In e-Filing

1	Transaction Type	Select from the options – 1) Consumption for own use 2) Damage, theft etc of the goods 3) Stock Transfer up to 4% 4) Stoppage of Business 5) Wrong Input Tax Claim 6) Others
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Purchase Value (Rs.)	Enter value for Purchase Value
6	Reverse Tax Due Under Section 11(7) (Rs.)	Automatically displayed after entering value in Purchase Value column
7	Remarks	Enter remarks if any.

Important: CESS Details have to be entered in the KVAT Summary (Section I).

Note : Click "**Populate from Previous Transactions**" button (in the top) to build commodity list automatically.

11. Enter details for the section **C Purchases**

In Form 10

Part C-Turnover on purchases other than 4th Schedule goods.

Commodity	Schedule entry/sub entry	Rate of Tax	Purchase Value	Tax paid on purchase	Total (=4+5)	Input Tax eligible for set off u/s 11
1	2	3	4	5	6	7
(1) Local Purchase						
Total (1)						
(2) Interstate purchase						
Total (2)						
(3) Import						
Total [Part-C]						

In e-Filing

Nature of Transaction*	Local Purchase
Commodity*	ELECTRONIC GOODS
Schedule*	V
Rate of Tax	12.5
Purchase Value(4)	200000.00
Tax Paid on Purchase(5)	25000.00
Total (=4+5)	225000
Input Tax Eligible for Set Off U/S 11	25000.00
Remarks	

1	Nature of Transaction	Select from the options –
		   1) Local Purchase
		   2) Interstate Purchase
		   3) Import

2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax	Automatically shown while selecting Commodity, For Interstate Purchase and Import, rate of tax would be shown as actual, but the Tax Paid and ITC setoff would be zero.
5	Purchase Value	Enter value for Purchase Value
6	Tax Paid on Purchase	Enter value for Tax Paid on Purchase
7	Total	Automatically displayed after entering value in Purchase Value column.
8	Input Tax Eligible for Set Off U/S 11	**For Local Purchase**: Enter actual value of ITC eligible for set off**.** **For Interstate & Import:** The value would be zero as there is no set off allowed.
9	Remarks	Enter remarks if any.

Important: CESS Creditable should be excluded from the ITC for setoff.
Cess Details have to be entered in the KVAT Summary (Sec I).

Note : Click "**Populate from Previous Transactions**" button (in the top) to build commodity list automatically.

12. Enter details for the section **CA Stock Transfer (In)**

In Form 10

Part CA -Turnover Stock Transfer (IN)/Import other than Fourth Schedule goods.

Commodity	Schedule entry/sub entry	Rate of Tax	Stock Transfer/import value
1	2	3	4
(1) Stock Transfer (Local)			
Total (1)			
(2) Stock Transfer (Interstate)			
Total (2)			
Total (CA)= [(1)+(2)]			

In e-Filing

1	Transaction Type	Select from the options – 1) Interstate Stock Transfer (In) 2) Local Stock Transfer (In)
2	Commodity(1)	Select commodity from the list
3	Schedule(2)	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Stock Transfer/Import Value (Rs.)	Enter value for Stock Transfer Value
6	Remarks	Enter remarks if any.

Note : Click "**Populate from Previous Transactions**" button (in the top) to build commodity list automatically.

13. View details for the section **D Special Rebate**

Please note that there is no data entry required for the Special Rebate as they are calculated by the system from the Balance Taxable Turnover and Purchase Tax Due of previous month's return.

In Form 10

Part D – Special Rebate under section 12

Commodity	Schedule entry	Rate of Tax	Purchase value	Purchase tax paid u/s 6(2) during the previous month	Entry Tax paid during the return period	Total amount eligible for special rebate
1	2	3	4	5	6	7=[5+6]
Total [Part D]						

In e-Filing

Commodity	Rate of Tax (%) (3)	Purchase Value (Rs.) (4)	Purchase Tax Paid U/S 6(2) During the Previous Month (Rs.) (5)	Entry Tax Paid During the Return Period (Rs.) (6)	Total Amount Eligible for Special Rebate(Rs.) (7=5+6)
CHORAPINE (SOFT WOOD)	12.5	500	62.5	0	62.5

1	Commodity	Shows the commodity as per previous month's local purchase under 6(2)
3	Rate of Tax	Shows the rate of tax
4	Purchase Value	Shows the Balance Taxable Turnover of previous month's local purchase under 6(2)
5	Purchase Tax Paid u/s 6(2) during the previous month	Shows the Tax Due of the previous month's local purchase under 6(2)
6	Entry Tax Paid during the Return Period	Not Applicable, delinked from the ACT (will be zero always).
7	Total Amount Eligible for Special Rebate	Shows the same Purchase Tax Paid u/s 6(2) shown in the column 5 above.

For example, the Commodity, Balance Taxable Turnover and Tax Due specified in the local purchase under section(2) of April return will be shown automatically in the Special Rebate of May return as Commodity, Purchase Value and Purchase Tax Paid columns respectively. Total Amount Eligible for Special Rebate would be the same Purchase Tax Paid value of previous month. For any correction in the special rebate, the local purchase

under 6(2) details of previous month need to be revised, so that the changes will be reflected in the current month.

14. View details for the section **E1 IPT on Capital Goods above 5 Lakhs**

Please note that there is no data 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.

In Form 10

Date of Form 25B issued u/s 13	Input Tax		Instalment No and amount due in the month	Input Tax Credit claimed during the month	Total availed = [3+4]	Balance at credit carried forward =[2-5]
	Granted	availed so far				
1	2	3	4	5	6	7
Total E(1)						

E(1) - Purchase value Five lakhs and above

In e-Filing

Date of Form 25B Issued U/S 13(1b)	Granted (2)	Availed So Far (3)	Installment No(4a)	Amount Due in the Month (Rs.) (4b)	Input Credit Claimed During the Month (Rs.) (5)	Total Availed = [3+4] (Rs.) (6)	Balance at Credit C/F =[2-5](Rs.) (7)
04-08-2008	12000	7000	8	1000	1000	8000	4000

Important: CESS Details have to be entered in the KVAT Summary (Section I).

15. Enter details for the section **E2 IPT on Capital Goods below 5 Lakhs**

In Form 10

E(2)- Purchase value less than Five lakhs

Commodity	Rate of tax	Purchase value	Tax paid on purchase	Input Tax Credit claimed in the month	Remarks if any
Total E(2)					
Total E					

In e-Filing

Commodity*	CHORAPINE (SOFT WOOD) ▲
Schedule*	V
Rate of Tax*	12.5
Purchase Value*	1000
Tax Paid on Purchase*	125
Input Tax Credit Claimed in the Month*	125
Remarks	

1	Commodity	Select commodity from the list
2	Schedule	Automatically shown while selecting Commodity
3	Rate of Tax	Automatically shown while selecting Commodity
4	Purchase Value	Enter value for Purchase Value
5	Tax Paid on Purchase	Automatically displayed after entering values in Purchase Value column
6	Input Tax Credit Claimed in the Month	Automatically displayed after entering values in Purchase Value column
7	Remarks	Enter remarks if any.

Important: CESS Details have to be entered in the KVAT Summary (Section I).

16. Enter details for the section **F Credit and Debit Notes**

<u>In Form 10</u>

Part F – Credit notes and Debit notes.

Description of goods	Schedule entry/sub entry	Rate of tax	Amount involved	Tax element
1	2	3	4	5
(1) Credit notes				
Total (1)				
(2) Debit notes				
Total (2)				

<u>In e-Filing</u>

Note Type*	Credit Note
Commodity (1)*	ELECTRONIC GOODS
Schedule (2)*	V
Rate of Tax (%)(3)	12.5
Amount Involved (4)	10000.00
Tax Element (5)	1250
Remarks	

1	Note Type	Select from the options –
		  1) Credit Note (VAT)
		  2) Debit Note (VAT)
		  3) Credit Note (CST)
		  4) Debit Note (CST)

2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax	Automatically shown while selecting Commodity
5	Amount Involved	Enter value for Amount Involved
6	Tax Element	Automatically displayed after entering value in Amount Involved column
7	Remarks	Enter remarks if any

Important: CESS Details have to be entered in the KVAT Summary (Section I).

17. View details for the section **G Advance Tax**

Please note that there is no data entry required for the Advance Tax as they are automatically taken by the system based on the remittance details available in the system (entered by Assessing Authorities / Check Posts / Intelligence wing etc). All the individual remittance would be displayed and the instrument details can be viewed.
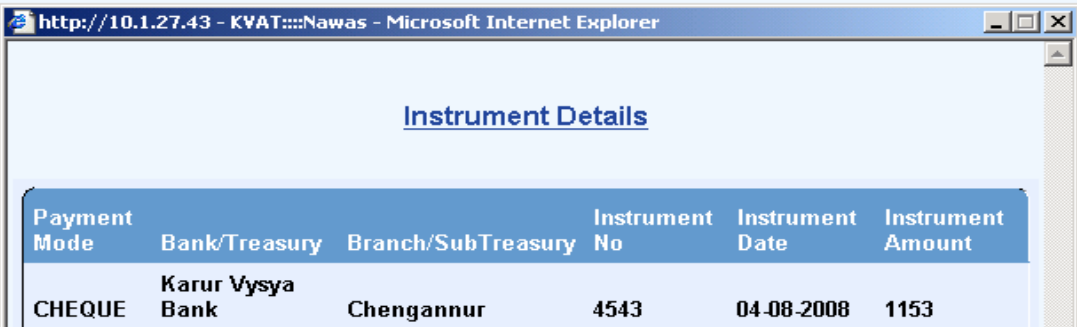
In Form 10

Part G – Details of Advance Tax Paid

Description of goods	Schedule entry/sub entry	Rate of tax	Purchase value	Advance tax paid	Details of payment
1	2	3	4	5	6
Total					

In e-Filing

Receipt Number	Commodity	Rate of Tax	Purchase Value	Advance Tax Paid	Select
320107/RP11/1/2008	BARS - ALLOY STEEL	4	9600000	400000	▶

View Instrument Details

http://10.1.27.43 - KVAT::::Nawas - Microsoft Internet Explorer

Instrument Details

Payment Mode	Bank/Treasury	Branch/SubTreasury	Instrument No	Instrument Date	Instrument Amount
CHEQUE	Karur Vysya Bank	Chengannur	4543	04-08-2008	1153

Important: CESS Details have to be entered in the KVAT Summary (Section I).

18. Enter details for the section **H Bill / Invoice Issued**

In Form 10

Part H – Details of Bills/invoices/Debit notes/credit notes etc used

Particulars	Serial No	
	From	To
Sale Bills/invoices/cash memos		
Purchase Bills		
Delivery challan		
Credit notes		
Debit notes		
Delivery Notes (Form 15)		

In e-Filing

Particulars*	Sales Bills/Invoices/Cash Memos ▼
Serial From No*	TVM1001
Serial To No*	TVM1500
Remarks	

1	Particulars	Select from the options – 1) Sales Bills / Invoices / Cash Memos 2) Purchase Bills 3) Delivery Challan 4) Credit Note 5) Debit Note 6) Delivery Notes (Form 15)
2	Serial From No	Enter value for the Series From No If the dealer have branches, prefix characters can be used for denoting branch wise series (like TVM001, EKM001, CLT001 etc)
3	Serial To No	Enter value for the To No of a particular series.
4	Remarks	Enter remarks if any

19. Enter details for the section **I KVAT Summary**

Please note that there is no data entry required in KVAT Summary as they are automatically arrived from the respective sections (Section A to J in the Form 10) except for few columns which are shown below.

Details of Tax at Credit (In Form 10)

(i) Tax at Credit		
1	Excess in put tax credit brought forward from previous return period	Rs.
2	Input tax claimed for the return period (Part C, Column (7)	Rs.
3	Special rebate (Part D, Column (7)	Rs.
4	Input tax on capital goods (Part E, column (5)	Rs.
5	Credit notes (Part F(1), column (5))	Rs.
6	Advance tax paid (Part G column (5))	Rs.
7	Others(Specify)	Rs.
Total (i)		Rs.

Please note that the column   for Cess Creditable is not covered in the present form 10.

In e-Filing

Excess Input Tax at Credit B/F (Rs.)	0
Excess Cess Brought Forward from Previous Return Period	0
Input Tax Claimed for the Return Period(C)	125
Special Rebate (D)	0
Input Tax on Capital Goods (E)	125
Credit Notes(F(1))	125
Advance Tax Paid(G)	0
Other Input Tax	0
Cess Creditable	0
(i)Total Input Tax*	375

Note: The Other Input Tax and Cess Creditable fields would not be calculated by the system and have to be entered by the dealer.

1	Excess Input Tax at Credit B/F (Rs)	Automatically shown from previous month's Balance Tax Credit C/F (column xvi)
2	Excess Cess Brought Forward from Previous Return Period	Automatically shown from previous month's Cess at Credit Carried Forward to Next Return Period (column xvi(a))
3	ITC for the Return Period (C)	Derived From Section C-Purchases
4	Special Rebate (D)	Derived From Section D-Special Rebate
5	Input Tax on Capital Goods (E)	Derived From Section E-IPT Capital on Goods (E1+E2)
6	Credit Notes(F(1))	Derived From Section F-Credit Note details
7	Advance Tax Paid(G)	Derived From Section G-VAT Advance Tax details
8	Other Input Tax	Enter value for Other Input Tax
9	Cess Creditable	Enter value for Cess Creditable Note: The sum of all creditable from respective sections has to be entered here.
10	Total Input Tax (i)	Derived the Sum from the above values excluding Cess Creditable.

Details of Tax Due (In Form 10)

	(ii) Tax Due	
1	Out put tax due/collected [Part A(1) + A(3)]	Rs.
2	Purchase tax u/s 6(2) [part A (4)]	Rs.
3	Reverse tax (part B, column (6))	Rs.
4	Debit notes Part F(2) column (5))]	Rs.

Please note that the column for Surcharge and Cess Payable are not covered in the present form 10.

In e-Filing

Output Tax Due/Collected[A(1)+A(3)]	132.11
Purchase Tax U/S 6(2)(A(4))	63
Reverse Tax (B)	125
Debit Notes F(2)	0
Other Output Tax	
Surcharge	
Cess Payable	4
(ii)Total Output Tax*	320

Note: The Other Output Tax, Surcharge and Cess Creditable fields would not be calculated by the system and have to be entered by the dealer.

1	Output Tax Due/Collected[A(1)+A(3)	Derived From Section A(1)-Sales (Local) and A(3)-Turnover of Medicine
2	Purchase Tax u/s 6(2)(A(4))	Derived From Section A(4)- Local Purchase Taxable u/s 6(2).
3	Reverse Tax (B)	Derived From Section B – Reverse Tax.
4	Debit Notes F(2)	Derived From Section F-Debit Note details
5	Other Output Tax	Enter value for Other Output Tax
6	Surcharge	Enter value for Surcharge
7	Cess Payable	Enter value for Cess Creditable Note: The sum of all payable from respective sections has to be entered here.
8	Total Output Tax (ii)	Derived the Sum from the above values excluding Cess Payable.

Details of Net Tax (In Form 10)

(iii)	Net tax due [(ii)-(i)]	Rs.
(iv)	Less Tax deferred	Rs.
(v)	Net tax payable [(iii) - (iv)]	Rs.
(vi)	Interest payable	Rs.
(vii)	Penalty payable	Rs.
(viii)	Settlement fee payable	Rs.
(ix)	Total tax remitted as per the return [(v) + (vi) + (vii) + (viii)]	Rs.
(x)	Net tax Creditable (if any) [(i) - (ii)]	Rs.
(xi)	Amount adjusted against arrears	Rs.
(xii)	Balance tax at credit [(x) - (xi)	

(b) Summary statement (CST)		
(xiii)	CST Due (Part A2)	Rs.
(xiv)	Amount adjusted towards CST dues from balance at credit {Column (xii)]	Rs.
(xv)	Balance CST payable [(xiii) - (xiv)]	Rs.
(xvi)	Balance tax at credit carried forward to next return period, if any.[(xii) -(xiii)]	Rs.

(iii)Net Tax Due [(ii)-(i)]   `0`

(iv) Less Tax Deferred (Rs.)   `0`

(v)Net Tax Payable [(iii)-(iv)]   `0`

(vi) Interest Payable   `0`

(vii) Penalty Payable   `0`

(viii) Settlement Fee Payable   `0`

viii(a) Net Cess Payable   `0`

(ix)Total Tax Remitted[(v)+(vi)+(vii)+(viii)]   `0`

(x) Net Tax Creditable(F-G) (Rs.)   `11312`

(xi)Amount Adjusted aganist Arrears   `0`

(xii) Balance Tax at Credit (x)-(xi)   `11312`

(xiii) CST Due [Part a(2)]   `100`

(xiii(a))CST Advance paid   `0`

(xiv) CST Adjustable Amount   `100`

(xv) Balance CST Payable [(xiii)-(xiv)]   `0`

(xvi) Balance Tax Credit C/F[(xii)-(xiii)] (Rs.)   `11212`

xvi(a) Cess at Credit Carried Forward to Next Return Period   `0`

Note: The columns for Less Tax Deferred, Interest Payable, Penalty Payable, Settlement Fee Payable, Amount Adjusted against Arrears etc would not be calculated by the system and have to be entered by the dealer.

Also note that the columns Net Cess Payable (viii(a)), CST Advance Paid (xiii(a)), Cess at credit carried forward to next return period (xvi(a)) etc are not covered in the present form 10.

1	(iii)Net Tax Due [(ii)-(i)]	Derived from Total Output Tax & Total Input Tax (When Total Output Tax > Total Input Tax)
2	(iv) Less Tax Deferred (Rs.)	Enter value for Tax Deferred
3	(v)Net Tax Payable [(iii)-(iv)]	Derived from Net Tax Due & Less Tax Deferred
4	(vi) Interest Payable	Enter value for Interest
5	(vii) Penalty Payable	Enter value for Penalty
6	(viii) Settlement Fee Payable	Enter value for Settlement Fee
7	viii(a) Net Cess Payable	Derived from Cess Payable & Cess Creditable (When Cess Payable > Cess Creditable)
8	(ix)Total Tax Remitted [(v)+(vi)+(vii)+(viii)+viii(a)]	Derived from Net Tax , Interest, Penalty , Settlement Fee and Net Cess Payables
9	(x) Net Tax Creditable(F-G) (Rs.)	Derived from Total Input Tax and Total Output Tax (When Total Input Tax > Total Output Tax)
10	(xi)Amount Adjusted against Arrears	Enter value for Amount Adjusted for arrears.
11	(xii) Balance Tax at Credit (x)-(xi)	Derived from Net Tax Creditable & Amount Adjusted
12	(xiii) CST Due [Part a(2)]	Derived From Section A(2)-Sales (Interstate)
13	(xiii(a)) CST Advance Paid	Derived From Section G-Advance Tax details related to CST
14	(xiv) CST Adjustable Amount	Automatically takes Balance Tax at Credit if any.
15	(xv) Balance CST Payable [(xiii)-(xiv)]	Derived from CST Due & CST Adjustable Amount (when CST Due > CST Adjustable)
16	(xvi) Balance Tax Credit C/F[(xii)-(xiii)]	Derived from Balance Tax at Credit & CST Due (when Balance Tax at Credit > CST Due)
17	xvi(a) Cess at Credit Carried Forward to Next Return Period	Derived from Cess Payable & Cess Creditable (When Cess Creditable >Cess Payable)

20. Enter details for the section **J Tax Payment**

Shows the Total Amount Payable from the KVAT Summary section. This would be the sum of **Total Tax Remitted** (column (ix)) and **Balance CST Payable** (column (xv)) from the KVAT Summary. The Minimum Paid Amount should be equal or greater than the Total Amount Due.

In Form 10

Part J – Tax payment details *

S1 No	No and date of chalan/demand draft/cheque	Amount	Name and place of Treasury/Bank	
Total				

In e-Filing

Total Amount Due : 0	Paid Amount : 125	Balance Amount : 0.00	Excess Payment : 125.0

Mode of Payment*	– Select One –
Bank /Treasury*	
Branch / Sub Treasury*	
Challan / Cheque / DD No*	
Instrument Date* (DD-MM-YYYY)	
Instrument Amount*	

1	Mode of Payment	Select from the options – 1) Cheque 2) Demand Draft 3) Challan 4) Cash Receipt
2	Bank / Treasury	Select Bank / Treasury from the list.
3	Branch / Sub Treasury	Select Branch / Sub Treasury from the list.
4	Challan / Cheque / DD No	Enter the No. of the instrument
5	Instrument Date	Enter the Date. of the instrument
6	Instrument Amount	Enter the Amount in the instrument.

21. Enter details for the section **Enclosures**

Enclosures	
List of Enclosures	**Select**
1 --Statement of Local sales	☐ YES
2 --Statement of Interstate Sales	☐ YES
3 --Statement of Interstate Stock Transfer	☐ YES
4 --Statement of Export Sales	☐ YES
5 --Statement of Local Purchases	☐ YES
6 --Statement of Inter State Purchases	☐ YES
7 --Statement of Local Purchases from persons other than Registered Dealers	☐ YES

Select the furnished enclosures from the list.

22. Generate / View **Form 10**

Click the link **View Form 10** to generate the Form 10 any time as per the statutory format.

23. Download Invoice Format

Download the Invoice Format from the e-Filing Home Page and save into 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 same sheet can be used multiple times unless there is no change in the format prescribed.

Sales Format

|							
For Un Registered Dealer Enter 99999999999 (11 Digits) as Registration No and Enter Name and Address							
After entering the details, click Validate Sales button to generate upload file (Mandatory process)							
Invoice No (Mandatory)	Invoice Date (DD-MM-YYYY) (Mandatory)	Buyer Registration No (Mandatory)	Buyer Dealer Name (Mandatory for Unregistered)	Buyer Dealer Address (Mandatory for Unregistered)	Value of Goods (Mandatory)	Vat Amount Paid (Mandatory)	Total Invoice Amount (Mandatory)
TVM0001	2-Apr-2008	32010707456			20000.00	800.00	20800.00
TVM0002	8-Apr-2008	32010707456			50000.00	2000.00	52000.00
TVM0003	22-Apr-2008	32010505787			10000.00	250.00	10250.00
TVM0051	26-Apr-2008	88888888888	Interstate Sales	Interstate Sales	60000.00	1800.00	61800.00

Commercial Taxes Department

Purchase Format

Invoice No (Mandatory)	Invoice Date (DD-MM-YYYY) (Mandatory)	Registration No (Mandatory)	Seller Dealer Name (Mandatory for Unregistered)	Seller Dealer Address (Mandatory for Unregistered)	Value of Goods (Mandatory)	Vat Amount Paid (Mandatory)	Total Invoice Amount (Mandatory)
			For Un Registered Dealer Enter 99999999999 (11 Digits) as Registration No and Enter Name and Address				
			After entering the details, click Validate Purchases button to generate upload file (Mandatory process)				
TVM0076	8-Apr-2008	32010176544			25000.00	1000.00	26000.00
TVM0077	12-Apr-2008	99999999999	Unregistered Dealer	Unregistered Dealer	30000.00	1200.00	31200.00

24. Fill / Populate the Invoice Format

The format provide is an excel sheet with an added macros (a software component). Please note the following,

a. All types of invoices (ie local sales/ interstate / stock transfer etc) need to be furnished.

b. TIN is mandatory for all transactions. For transactions with Unregistered Dealers, TIN can be entered as 99999999999. Similarly for interstate transactions, TIN can be entered as 88888888888. However Name and Address are mandatory. In the case of local transactions, only TIN is sufficient, Name and Address are not mandatory.

c. All 8 / 8E bill details need to be furnished individually. Only Consolidated figures to be specified for 8B bills in a single row i.e. the sum of all 8B bills can be entered in a single row where TIN can be entered as 99999999999 and Name & Address as "Retail Transactions".

d. Show the Value of Goods and VAT paid separately. The total amount should be the sum of Value of Goods, VAT paid and Cess paid / collected.

e. After completing the data entry / copying, press **VALIDATE** button in the excel sheet (extreme right corner) to generate the text files (automatically created in the C:/ folder of local PC).

Validate Sales
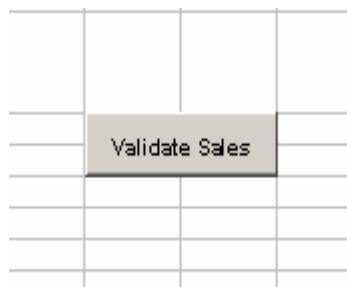
f. Perform the above operations for both Sales and Purchase separately.

g. Upload the generated text file to KVATIS e-Filing Application.

Latest Notification on Sales Purchase Invoice Format reg. CESS details

There is no separate column provided for capturing CESS paid / collected. The CESS Amount should be added along with the "Total Invoice Amount" column in the Invoice Format. Please note that the "VAT Amount Paid" column should have only the VAT Tax excluding CESS.

For example, In the case of a 4% commodity having value Rs 100, the "Value of Goods", "VAT Amount" and "Total Invoice Amount" would be "100",   "4" , "104.04" respectively.

25. Upload Sales / Purchase text files

Now again connect to internet and login to KVAT eFiling Application. Select the link **Upload Sales** or **Upload Purchase.**

No	Return Type	Return ID	Return Filed date	Return Period	Sales Invoice Attached	Status	Selec
	ORIGINAL	320107/WR01/18/2008	16-07-2008	April	No	Initiated	▶
	ORIGINAL	320107/WR01/19/2008	09-08-2008	May	Yes	Submitted	▶
	ORIGINAL	320107/WR01/20/2008	05-08-2008	June	No	Initiated	▶
	ORIGINAL	320107/WR01/21/2008	08-08-2008	July	No	Initiated	▶

Assessment Year 2008-2009

File to Upload: C:\KVATS\Sales.txt Browse... **Upload File**

Select the respective return from the list; subsequently select the Sales.txt / Purchase.txt in the Local PC using Browse button and press **Upload File**. You will get a message after successful transfer.

26. Submit and Print Form 10

This is the final step in the e-Filing procedure. After completing the Form 10 data entry and invoice text file uploading, select the link **Print Return.**

Return Type	Return ID	Return Filed date	Return Period	Sales Invoice Attached	Purchase Invoice Attached	Status
		Assessment Year	2008-2009			
ORIGINAL	320107/WR01/18/2008	16-07-2008	April	No	No	Initiated
ORIGINAL	320107/WR01/19/2008	09-08-2008	May	Yes	Yes	Submitted
ORIGINAL	320107/WR01/20/2008	05-08-2008	June	No	No	Initiated
ORIGINAL	320107/WR01/21/2008	08-08-2008	July	No	No	Initiated

(1) I/We declare that I/We have compared the above particulars with the records and books of my/Our business and the same are truly,correctly and completely stated.

(2) Certified that I/We have duly paid tax under the Kerala Value Added Tax Act,2003 on maximum retail price at the point of First sale in respect of sale of medicines mentioned above . In respect of sales of taxable medicines other than first sales, shown as exempted,I/We have purchased the goods from a dealer who has paid tax on MRP at the point of first sale or from a subsequent seller of such medicines. The actual amount so paid is only recouped on subsequent sales as permitted. Further I/We have compared the above particulars with the records and books of my/our business and the same are true,correct and complete.

(3) I/We certifies that the net tax due has been paid at te designated bank(Chalan enclosed).

☐ I Accept   Submit

Select the respective return and press **"I Accept"**   to confirm the completion of return submission. During this stage, the status will be changed to "**Submitted**" and the return will be transferred to the respective Assessing Authority. After accepting the same, the status will be changed to "**Received**".

Assessing Authority can reject the return on valid reasons, which can be viewed by the dealer through "**Print Return**" link (having status as "**Rejected**"). Reasons can be viewed through the link "**Enter Return**" by selecting respective month and further for necessary modification.

For further queries on e-Filing, please send your valuable feedbacks through the mail address itmc.taxes@gmail.com

2. Form No 10A (Presumptive Return)

1. Connect to Internet → Login to **www.keralataxes.in** e-Filing facility using the Username (Registration Number) and Password.

2. Select the option File Return from e-Filing Home Page.

3. Select Assessment Year as "2008-2009", Return Type as "Original" for the respective Return Period.

Returns has to be entered chronologically starting from the first quarter **April-June** and not allowed to file in between. For example, the return for the quarter of **July-Sep** can be filed only after submitting the **April-June** return by the dealer.

The following menu appears as per the new format for detailed entry.

- Purchases - Registered Dealers
- Purchases - UnRegistered Dealers
- Turnover Details
- Payment Details
- Enclosure Details
- View Form 10A

4. Enter details for the section **Purchases – Registered** (Section 2, Goods purchased locally from Registered Dealers with value excluding tax)

In Form 10A

2. Particulars of goods purchased locally from registered dealers with value excluding tax.

Rate	Commodities	Value
0 %		
1 %		
4 %		
12.5 %		

In e-Filing

Local Purchase Registered (Section 2)

Nature of Transaction*	Local Purchase From Registered Dealer
Commodity*	
Schedule*	
Rate of Tax(%)	
Value	
Remarks	

Save Changes   Reset

1	Nature of Transaction	Select from the options – 1) Local Purchase from Registered Dealers
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Value (Rs.)	Enter value for Total Purchase
6	Remarks	Enter remarks if any.

5. Enter details for the section **Purchases – Unregistered** (Section 3, Goods purchased from persons other than Registered Dealers)

<u>In Form 10A</u>

3.Particulars of goods purchased from persons other than registered dealers

Rate	Commodities	Value	Purchase tax due U/s 6(2)
0 %			Nil
1 %			
4 %			
12.5 %			

<u>In e-Filing</u>

Local Purchase Un Registered (Section 3)

Nature of Transaction*	Local Purchase From Un Registered Dealer
Commodity*	
Schedule*	
Rate of Tax(%)	
Value	
Purchase Tax Due u/s 6(2)	
Remarks	

Save Changes   Reset

1	Nature of Transaction	Select from the options – 1) Local Purchase from Unregistered Dealers
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Value (Rs.)	Enter value for Total Purchase
6	Purchase Tax Due u/s 6(2)	Automatically displayed after entering details in the Value column
7	Remarks	Enter remarks if any.

6. Enter details for the section **Turnover Details** (Section 4 to 10 in the Form 10A)

In Form 10A

4. Total sales turnover for the quarter   : Rs.

5. Exemption claimed for goods other than medicines   : Rs.

6. Exemption claimed for medicines   : Rs.
7. Turnover of taxable goods for the quarter   : Rs.
    [(4)- (5+6)]

8.   Presumptive Tax due on turnover of taxable goods: Rs.
9.   Total Tax Due (3+8)   : Rs.

10. Total tax paid   : Rs.
11. Particulars of remittances.

In e-Filing

Presumptive Return Details

Total sales turnover for the quarter(4)	3000
Exemption claimed for goods other than medicines(5)	10
Exemption claimed for medicines(6)	20
Turnover of taxable goods for the quarter [(4)-(5+6)]	2970
Presumptive Tax due(at the rate 0.5%) on turnover of taxable goods(8)	14.85
Total Tax Due (3+8)	14.85
Total tax paid - (10), already captured in Front Office	250000
Remarks	

Edit

1	Total sales turnover for the quarter	Enter value for Total Sales Turnover
2	Exemption claimed for goods other than medicines	Enter value for exemption.
3	Exemption claimed for medicines	Enter value for exemption.
4	Turnover of taxable goods for the quarter	Automatically shown after entering values for column 2 and 3 in the table.
	Presumptive Tax due (at the rate of 0.5%) on taxable turnover.	Automatically shown from the value arrived for column 4 in the table.
5	Total Tax Due	Automatically shown from the values arrived for column 5 and sum of column 6 from step 5 (above).
6	Total Tax Paid	Automatically displayed after entering payment details (shown below).
7	Remarks	Enter remarks if any.

7. Enter details for the section **Payment Details** (Section 11, Particulars of Remittance in Form 10A.)

   Shows the Total Tax Due from the **Turnover Details** (Step 6). The Minimum Paid Amount should be equal or greater than the Total Amount Due.

Total Amount Due : 0	Paid Amount : 125	Balance Amount : 0.00	Excess Payment : 125.0

Mode of Payment*	– Select One –
Bank /Treasury*	
Branch / Sub Treasury*	
Challan / Cheque / DD No*	
Instrument Date* (DD-MM-YYYY)	
Instrument Amount*	

Available Payments

Mode of Payment	Bank/Treasury	Branch/Sub Treasury	Challan/Cheque/DD No.	Instrument Date	Instrument Amount
CHEQUE	South Malabar Gramin Bank	West Hill Branch	77562	08-10-2008	25000
DEMAND DRAFT	THE MANNUR SERVICE COOP BANK LTD	Calicut	43434	18-10-2008	225000

1	Mode of Payment	Select from the options – 1) Cheque 2) Demand Draft 3) Challan 4) Cash Receipt
2	Bank / Treasury	Select Bank / Treasury from the list.
3	Branch / Sub Treasury	Select Branch / Sub Treasury from the list.
4	Challan / Cheque / DD No	Enter the No. of the instrument
5	Instrument Date	Enter the Date. of the instrument
6	Instrument Amount	Enter the Amount in the instrument.

8. Select enclosure details from the list.
9. Generate / View **Form 10A**
   Click the link **View Form 10A** to generate the Form 10A any time as per the statutory format.

3. Form No 10B (Works Contractors Return)

To be filed quarterly by those dealers with VAT registration ie having

1. Connect to Internet → Login to **www.keralataxes.in** e-Filing facility using the Username (Registration Number) and Password.

2. Select the option File Return from e-Filing Home Page.

File Return

Upload Sales Invoice

Upload Upload Returns **nvoice**

Print Return

3. Select Assessment Year as "2008-2009", Return Type as "Original" for the respective Return Period.

Assessment Year :	2008-2009 ▼	Return Type :	Original ▼	Return Period :	April-June ▼
		Proceed			

Returns has to be entered chronologically starting from the first quarter **April-June** and not allowed to file in between. For example, the return for the quarter of **July-Sep** can be filed only after submitting the **April-June** return by the dealer.

4. The following menu appears as per the new format for detailed entry.

- A - On going contracts/projects
- B - Turnover Details
- B[1] - Local Purchase u/s 6(2)
- C -Turnover under IV Schedule
- D - Reverse Tax
- E - Purchases
- F -Stock Transfer (In)
- G - Special Rebate u/s 12
- H(1) - Purchase value (> 5 lakh)
- H(2) - Purchase value (< 5 lakh)
- I - Credit notes and Debit notes.
- J - Details of Advance Tax Paid
- K - Details of TDS
- L - Bill / Invoice Issued
- L A - Turnover Deductions
- M - Summary statement
- N - Tax payment details
- Enclosures
- View Form 10 B

5. Enter details for the Section **A- Ongoing Contracts / Projects** (Part A - Ongoing Contracts / Projects in Form 10B)

In Form 10B

Sl No	Details of awarder with work order	Nature of works	Whether compounded or not	Gross Amount	Sub Contract	Balance assessable turnover (= 5-6)	Amt received upto the previous quarter	Amount received during the quarter	Balance outstanding (= 7(-)8(+)9)
1	2	3	4	5	6	7	8	9	10
Total									

Part A - Details of On going contracts/projects

In e-Filing

A - Ongoing Projects/Contracts

Important: The CESS details have to be entered in the KVAT Summary (Section I)

Details of awarder with work order*

Nature of works* --SELECT ONE--

Whether compounded or not* --SELECT ONE--

Gross Amount*

Sub Contract Amount*

Balance assessable turnover(5-6)*

Amount received upto the previous quarter*

Amount received during the quarter*

Balance outstanding(=7(-)8(+)9)*

[Save Record] [Reset]

Commercial Taxes Department

1	Details of Awarder with work order	Enter the Name of Awarder along with work order details.
2	Nature of works	Select the type of work from the list.
3	Nature of Compounding	Select the compounding type from the list - Non Compounded at 4% or 12.5% - Compounded at 3% or 4% or 8%
4	Gross Amount	Enter value of Gross Amount
5	Subcontract Amount	Enter value of amount given to subcontractors out of the value entered in Gross Amount column.
6	Balance Assessable Turnover	Automatically displayed after entering "Gross" and "Subcontract Amounts" (Cols 4& and 5 above)
7	Amount received up to previous quarter.	Enter value of amount received up to previous quarter. The details need to be entered only for the first time and for subsequent months; system would show the details automatically.
8	Amount received during the quarter.	Enter value of amount received for the respective quarter.
9	Balance outstanding.	Automatically displayed after entering values in Amount Received during the quarter (Col 8 above).

6. Enter details for the Section **B-Turnover Details**
   In Form 10B

Sl No	Details of awarder	Amount received/receivable during the return period	Exemption under rule 10	Taxable turnover	Rate of tax	Output tax due	Deductions		Tax due	Turnover u/s 6(2)	Tax due u/s 6(2)	Total Tax due [10+12]
							Input tax credit	Spl rebate				
1	2	3	4	5	6	7	8	9	10	11	12	13
(a) - Non compounded works (u/s 6)												
Total (a)												
(b)- Compounded works												
i	Under section 8(a)(i)											
(ii	Under section 8(a)(ii)											
(iii)	Under section 8(a)(iii)											

In e-Filing

B - Turnover Details

Important: The CESS details have to be entered in the KVAT Summary (Section I)

Edit	Compounding Type	Amount received/receivable during the return period	Exemption under rule 10	Taxable turnover	Rate of tax	Output tax due
🖊	NON COMPOUNDED 12.5%	9000	1000	8000	12.5	1000
🖊	NON COMPOUNDED 4%	1400	100	1300	4	52

Consolidated list (summary) would be generated for each compounding type based on the details entered in Section A- Ongoing Projects / Contracts. Select the "**Edit**" button in the list to enter the Turnover details as follows,

B - Turnover Details

Cancel Edit Form

Compounding Nature*	NON COMPOUNDED 12.5% ▼
Amount received/receivable during the return period*	9000
Exemption under rule 10*	1000
Taxable turnover*	8000
Rate of tax*	12.5
Output tax due*	1000

Save Record   **Reset**

1	Compounding Nature	Shows the respective compounding nature.
2	Amount received during the return period.	Shows the value entered in "Amount received during the quarter" of Part A.
3	Exemption under Rule 10 (Rs.)	Enter the value.
4	Taxable Turnover (Rs.)	Automatically displayed based on the details entered in the "Amount received during the return period" and "Exemption" (Col 2 and 3 above)
5	Rate of Tax (%)	Shows corresponding Tax Rate for the respective Compounding Nature.
6	Output Tax Due (Rs.)	Automatically displayed based on the details entered in "Taxable Turnover".

Note: The details like Deductions (ITC and Special Rebate), Tax Due u/s 6(2) would be captured separately in the section LA (shown below).

Important: CESS Details have to be entered in the KVAT Summary.

7. Enter details for the section **B(1) Local Purchase u/s 6(2)**

In Form 10B

A(4)- LOCAL PURCHASES TAXABLE UNDER SECTION 6(2)			Turnover			Purchase value of goods disposed during the month	Balance Taxable turnover	Tax due u/s 6(2)
Commodity	Schedule entry/sub entry	Rate of tax	Total	Exempted	Balance			
1	2	3	4	5	6	7	8	9
Total A(2)								

In e-Filing

Nature of Transaction*	Local Purchase u/s 6(2)
Commodity (1)*	CHORAPINE (SOFT WOOD)
Schedule (2)*	V
Rate of Tax (%) (3)	12.5
Concession Type(4a)*	Full Rate
Concession Rate of Tax (%)(4b)	12.5
Total Turnover (Rs.) 4)	1000
Exemption Claimed (Rs.) (5)	500
Taxable Turnover (Rs.) (6)	500
Output Tax Due (Rs.) (8)	63
Output Tax Collected (Rs.) (7)	63

1	Nature of Transaction	Select option – Local Purchase u/s 6(2)
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Concession Type	Select option – Full Rate
6	Concession Rate of Tax (%)	Automatically displayed while selecting Concession Type
7	Total Turnover (Rs.)	Enter value for Total Turnover

8	Purchase Value of Goods disposed during the month (Rs.)	Enter Purchase Value of Goods disposed during the month out of the value specified in Total Turnover.
9	Balance Taxable Turnover (Rs.)	Automatically displayed after entering values in Total and Purchase Value disposed during the month columns **Important: Automatically carried forward to Special Rebate section in Next Month**
11	Tax Due u/s 6(2) (Rs.)	Automatically displayed after entering values in Total and Purchase Value disposed during the month columns **Important: Automatically carried forward to Special Rebate section in Next Month**
12	Remarks	Enter remarks if any.

Important: CESS Details have to be entered in the KVAT Summary.

Note : Click "**Populate from Previous Sales**" button (in the top) to build commodity list automatically.

8. Enter details for the section **C Turnover under IV Schedule**

<u>In Form 10B</u>

Part C -TURNOVER OF GOODS UNDER FOURTH SCHEDULE

(Turnover under this part shall not be included in Part A(1))

Commodity	Schedule entry	Rate of tax	Turnover			Tax collected	Tax Due
			Total	Exempted	Taxable		
1	2	3	4	5	6	7	8
Total							

<u>In e-Filing</u>

Commodity(2)*	PETROL
Schedule(3)*	VI-G
Rate of Tax(%)	34
Total Turnover(Rs)(4)	100000.00
Excempted	0.00
Taxable	100000
Tax Collected	34000.00
Tax Due	34000
Remarks	

Commercial Taxes Department

1	Commodity	Select commodity from the list
2	Schedule	Automatically shown while selecting Commodity
3	Rate of Tax (%)	Automatically shown while selecting Commodity
4	Total Turnover(Rs)	Enter value for Total Turnover
5	Exempted	Enter Exemption Claimed out of the value specified in Total Turnover
6	Taxable	Automatically displayed after entering values in Total and Exemption Turnover columns
7	Tax Collected	Enter value for Tax actually collected.
8	Tax Due	Automatically displayed after entering values in Total and Exemption Turnover columns
9	Remarks	Enter remarks if any.

Note : Click "**Populate from Previous Sales**" button (in the top) to build commodity list automatically.

9. Enter details for the section **D Reverse Tax**

In Form 10B

Part D- REVERSE TAX

Particulars of transaction causing Reverse tax	Commodity	Schedule Entry/sub entry	Rate of Tax	Purchase Value	Reverse Tax due under Section 11(7)
1	2	3	4	5	6
Total					

In e-Filing

Transaction Type(1)*	Wrong Input Tax claim
Commodity(2)*	ELECTRONIC GOODS
Schedule(3)*	V
Rate of Tax (%)(4)	12.5
Purchase Value (Rs.)(5)	2000
Reverse Tax Due Under Section 11(7) (Rs.)(6)	250.00
Remarks	

1	Transaction Type	Select from the options – 1) Consumption for own use 2) Damage, theft etc of the goods 3) Stock Transfer up to 4% 4) Stoppage of Business 5) Wrong Input Tax Claim 6) Others
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Purchase Value (Rs.)	Enter value for Purchase Value
6	Reverse Tax Due Under Section 11(7) (Rs.)	Automatically displayed after entering value in Purchase Value column
7	Remarks	Enter remarks if any.

Important: CESS Details have to be entered in the KVAT Summary (Section I).

Note : Click "**Populate from Previous Transactions**" button (in the top) to build commodity list automatically.

10. Enter details for the section **E Purchases**

In Form 10B

Part E-Turnover on purchases other than 4th schedule goods.

Commodity	Schedule entry/sub entry	Rate of Tax	Purchase Value	Tax paid on purchase	Total (=4+5)	Input Tax eligible for set off u/s 11
1	2	3	4	5	6	7
(1) Local Purchase						
Total (1)						
(2) Interstate purchase						
Total (2)						
(3) Import						
Total [Part-C]						

In e-Filing

Nature of Transaction*	Local Purchase
Commodity*	ELECTRONIC GOODS
Schedule*	V
Rate of Tax	12.5
Purchase Value(4)	200000.00
Tax Paid on Purchase(5)	25000.00
Total (=4+5)	225000
Input Tax Eligible for Set Off U/S 11	25000.00
Remarks	

1	Nature of Transaction	Select from the options –
		  1) Local Purchase
		  2) Interstate Purchase
		  3) Import

2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax	Automatically shown while selecting Commodity, For Interstate Purchase and Import, rate of tax would be shown as actual, but the Tax Paid and ITC setoff would be zero.
5	Purchase Value	Enter value for Purchase Value
6	Tax Paid on Purchase	Enter value for Tax Paid on Purchase
7	Total	Automatically displayed after entering value in Purchase Value column.
8	Input Tax Eligible for Set Off U/S 11	**For Local Purchase**: Enter actual value of ITC eligible for set off**.** **For Interstate & Import:** The value would be zero as there is no set off allowed.
9	Remarks	Enter remarks if any.

Important: CESS Creditable should be excluded from the ITC for setoff. Cess Details have to be entered in the KVAT Summary (Sec I).

Note : Click "**Populate from Previous Transactions**" button (in the top) to build commodity list automatically.

11. Enter details for the section **F Stock Transfer (In)**

In Form 10B

Part F -Turnover Stock Transfer (IN)/Import other than 4th schedule goods.

Commodity	Schedule entry/sub entry	Rate of Tax	Stock Transfer/import value
1	2	3	4
(1) Stock Transfer (Local)			
Total (1)			
(2) Stock Transfer (Interstate)			
Total (2)			
Total (F)= [(1)+(2)]			

In e-Filing

Transaction Type*	Inter State Stock Transfer(In) ▼
Commodity(1)*	ELECTRONIC GOODS ▲
Schedule(2)*	V
Rate of Tax (%)(3)	12.5
Stock Transfer/Import Value (Rs.)(4)	100000.00
Remarks	

1	Transaction Type	Select from the options – 1) Interstate Stock Transfer (In) 2) Local Stock Transfer (In)
2	Commodity(1)	Select commodity from the list
3	Schedule(2)	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Stock Transfer/Import Value (Rs.)	Enter value for Stock Transfer Value
6	Remarks	Enter remarks if any.

Note : Click "**Populate from Previous Transactions**" button (in the top) to build commodity list automatically.

12. View details for the section **G Special Rebate**

Please note that there is no data entry facility available for capturing the Special Rebate as these details are already calculated in the previous month return.

In Form 10B

Part G – Special Rebate under section 12

Commodity	Schedule entry	Rate of Tax	Purchase value	Purchase tax paid u/s 6(2) during the previous month	Entry Tax paid during the return period	Total amount eligible for special rebate
1	2	3	4	5	6	7=[5+6]
Total [Part D]						

In e-Filing

Commodity	Rate of Tax (%) (3)	Purchase Value (Rs.) (4)	Purchase Tax Paid U/S 6(2) During the Previous Month (Rs.) (5)	Entry Tax Paid During the Return Period (Rs.) (6)	Total Amount Eligible for Special Rebate(Rs.) (7=5+6)
CHORAPINE (SOFT WOOD)	12.5	500	62.5	0	62.5

1	Commodity	Shows the commodity as per previous month's local purchase under 6(2)
3	Rate of Tax	Shows the rate of tax
4	Purchase Value	Shows the Balance Taxable Turnover as per previous month's local purchase under 6(2)
5	Purchase Tax Paid u/s 6(2) during the previous month	Shows the Tax Due as per previous month's local purchase under 6(2)
6	Entry Tax Paid during the Return Period	Not Applicable (will be zero always).
7	Total Amount Eligible for Special Rebate	Shows the sum of Purchase Tax Paid u/s 6(2) and Entry Tax Paid (will be the same Purchase Tax Paid mentioned above)

For example, the Commodity, Balance Taxable Turnover and Tax Due specified in the local purchase under section(2) of April return will be shown automatically in the Special Rebate of May return as Commodity, Purchase Value and Purchase Tax Paid columns respectively. Total Amount Eligible for Special Rebate would be the same Purchase Tax Paid value.

For any correction in the special rebate, the local purchase under 6(2) details of previous month need to be revised so that the changes will be reflected in the ongoing month.

13. View details for the section **H1 IPT on Capital Goods above 5 Lakhs**

Please note that there is no data entry required for capturing these details as the ITC would be automatically posted for each month based on the Certificate details (Form 25B) entered at respective Assessment Office.

In Form 10B

Part H – input Tax Credit on Capital Goods

I(1) - Purchase value Five lakhs and above

Date of Form 25B issued u/s 13	Input Tax		Instalment No and amount due in the month	Input Tax Credit claimed during the month	Total availed = [3+4]	Balance at credit carried forward =[2-5]
	Granted	availed so far				
1	2	3	4	5	6	7
Total I(1)						

In e-Filing

Date of Form 25B Issued U/S 13(1b)	Granted (2)	Availed So Far (3)	Installment No(4a)	Amount Due in the Month (Rs.) (4b)	Input Credit Claimed During the Month (Rs.) (5)	Total Availed = [3+4] (Rs.) (6)	Balance at Credit C/F =[2-5](Rs.) (7)
04-08-2008	12000	7000	8	1000	1000	8000	4000

Important: CESS Details have to be entered in the KVAT Summary (Section I).

14. Enter details for the section **H2 IPT on Capital Goods below 5 Lakhs**

In Form 10B

I(2)- Purchase value less than Five lakhs

Commodity	Rate of tax	Purchase value	Tax paid on purchase	Input Tax Credit claimed in the month	Remarks if any	
Total I(2)						
Total E						

In e-Filing

Commodity*	CHORAPINE (SOFT WOOD)	▲
Schedule*	V	
Rate of Tax*	12.5	
Purchase Value*	1000	
Tax Paid on Purchase*	125	
Input Tax Credit Claimed in the Month*	125	
Remarks		

1	Commodity	Select commodity from the list
2	Schedule	Automatically shown while selecting Commodity
3	Rate of Tax	Automatically shown while selecting Commodity
4	Purchase Value	Enter value for Purchase Value
5	Tax Paid on Purchase	Automatically displayed after entering values in Purchase Value column
6	Input Tax Credit Claimed in the Month	Automatically displayed after entering values in Purchase Value column
7	Remarks	Enter remarks if any.

Important: CESS Details have to be entered in the KVAT Summary (Section I).

15. Enter details for the section **I Credit and Debit Notes**

In Form 10B

Part I – Credit notes and Debit notes.

Description of goods	Schedule entry/sub entry	Rate of tax	Amount involved	Tax element
1	2	3	4	5
(1) Credit notes				
Total (1)				
(2) Debit notes				
Total (2)				

In e-Filing

Note Type*	Credit Note
Commodity (1)*	ELECTRONIC GOODS
Schedule (2)*	V
Rate of Tax (%)(3)	12.5
Amount Involved (4)	10000.00
Tax Element (5)	1250
Remarks	

1	Note Type	Select from the options – 1) Credit Note (VAT) 2) Debit Note (VAT) 3) Credit Note (CST) 4) Debit Note (CST)
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax	Automatically shown while selecting Commodity
5	Amount Involved	Enter value for Amount Involved
6	Tax Element	Automatically displayed after entering value in Amount Involved column
7	Remarks	Enter remarks if any

Important: CESS Details have to be entered in the KVAT Summary (Section I).

16. View details for the section **J Advance Tax**

Please note that there is no data entry facility available for capturing the Advance Tax as these details are automatically shown from the remittance details already entered at respective Assessment Office / Check post. All the individual remittance would be displayed and the instrument details can be viewed if needed.

In Form 10B

Part J – Details of Advance Tax Paid

Description of goods	Schedule entry/sub entry	Rate of tax	Purchase value	Advance tax paid	Details of payment
1	2	3	4	5	6
Total					

In e-Filing

Receipt Number	Commodity	Rate of Tax	Purchase Value	Advance Tax Paid	Select
320107/RP11/1/2008	BARS - ALLOY STEEL	4	9600000	400000	▶

View Instrument Details

http://10.1.27.43 - KVAT::::Nawas - Microsoft Internet Explorer

Instrument Details

Payment Mode	Bank/Treasury	Branch/SubTreasury	Instrument No	Instrument Date	Instrument Amount
CHEQUE	Karur Vysya Bank	Chengannur	4543	04-08-2008	1153

Important: CESS Details have to be entered in the KVAT Summary (Section I).

17. View details for the section **K Details of TDS**

In Form 10B

Part K – Details of TDS

Name of awarder	Details of work	Amount deducted	Particulars of remittance *
Total			
* Copies of 20C/20F to be attached.			

In e-Filing

Details of the awarders would be listed as shown below.

A - Ongoing Projects/Contracts - TDS Details

Serial No	Details of awarder with work order	Nature of work	Compounding Type	Select Record
3	ALICE	Electrical Contracts 20	NON COMPOUNDED 12.5%	▶
1	NISHA RAKESH	Electrical Contracts 20	NON COMPOUNDED 4%	▶
2	JISHY	All structural contracts 30	NON COMPOUNDED 12.5%	▶

On selecting the respective row (awarder), the following screen would be displayed.

K - Details of TDS

Amount deducted   10

Rpdvremarks

Save Changes   Reset

1	Amount Deducted	Enter the value for TDS deducted amount.
2	Remarks	Enter remarks if any

On saving the above screen, the following screen appears for capturing the instrument details related to the TDS deduction.

Mode of Payment*	— Select One — ▾
Bank /Treasury*	[_____] ▲
Branch / Sub Treasury*	[_____] ▲
Challan / Cheque / DD No*	[_____]
Instrument Date* (DD-MM-YYYY)	[_____] 🖼
Instrument Amount*	[_____]

1	Mode of Payment	Select from the options – 1) Cheque 2) Demand Draft 3) Challan 4) Cash Receipt
2	Bank / Treasury	Select Bank / Treasury from the list.
3	Branch / Sub Treasury	Select Branch / Sub Treasury from the list.
4	Challan / Cheque / DD No	Enter the No. of the instrument
5	Instrument Date	Enter the Date. of the instrument
6	Instrument Amount	Enter the Amount in the instrument.

18.   Enter details for the section **L Bill / Invoice Issued**

In Form 10B

Part L – Details of Bills/invoices/Debit notes/credit notes etc used

Particulars	Serial No	
	From	To
Sale Bills/invoices/cash memos		
Purchase Bills		
Delivery challan		
Credit notes		
Debit notes		
Delivery Notes (Form 15)		

In e-Filing

Particulars*	Sales Bills/Invoices/Cash Memos ▾
Serial From No*	TVM1001
Serial To No*	TVM1500
Remarks	[_____]

1	Particulars	Select from the options – 1) Sales Bills / Invoices / Cash Memos 2) Purchase Bills 3) Delivery Challan 4) Credit Note 5) Debit Note 6) Delivery Notes (Form 15)
2	Serial From No	Enter value for the From No of a particular series. Prefix characters have be used for denoting branch wise series (like TVM, EKM, CLT etc)
3	Serial To No	Enter value for the To No of a particular series.
4	Remarks	Enter remarks if any

19. Enter details for the section **LA Tax / Deduction Summary**

This is a portion of Part-B in the Form 10B where the following details are captured separately based on compounding type.

    a. Deduction of ITC
    b. Deduction of Special Rebate
    c. Tax Due u/s 6(2)

In e-Filing

B - Turnover Details

Important: The CESS details have to be entered in the KVAT Summary (Section I)

Edit	Compounding Type	Amount received/receivable during the return period	Exemption under rule 10	Taxable turnover	Rate of tax	Output tax due
	NON COMPOUNDED 12.5%	9000	1000	8000	12.5	1000
	NON COMPOUNDED 4%	1400	100	1300	4	52

Click the "Edit" button, the following screen appears for the data entry. Enter the details corresponding to the selected Compounding Type.

L(A)- Turnover Deductions

Cancel Edit Form

Input tax credit	10
Special rebate	500
Tax due u/s 6(2)	10

Save Record   **Reset**

1	Input Tax Credit	Enter the total ITC pertains to the selected compounding type.
2	Special Rebate	Enter the total Special Rebate claim pertains to the selected compounding type.
3	Tax Due u/s 6(2)	Enter the total tax due u/s 6(2) pertains to the selected compounding type.

The amounts entered will have cross checking with the sum of amounts entered in the sections Part E, G and BA respectively. The sum of the above details as part of the Non compounded type would be automatically posted to the KVAT summary (Section M) in the corresponding columns i(2), i(3), ii(2) respectively.
The details of Compounded type would not be considered for building KVAT Summary.

20. Enter details for the section **M KVAT Summary**

In Form 10B

Part M – Summery statement

(i) Tax at Credit			(ii) Tax Due		
1	Excess in put tax credit brought forward from previous return period	Rs.	1	Out put tax due (Part B column 7)	Rs.
2	Input tax claimed for the return period (Part E Col 7)	Rs.	2	Purchase tax u/s 6(2) (Part B column 12)	Rs.
3	Special rebate (part G column 7)	Rs.	3	Reverse tax (Part D column 6)	Rs.
4	Input tax on capital goods (Part H column 5)	Rs.	4	Debit notes	Rs.
5	Credit notes (part I column 5)	Rs.			
6	Advance tax paid (Part J column (5))	Rs.			
7	Others(such as TDS Specify)	Rs.			
Total (i)		Rs.	Total (ii)		Rs.
(iii)	Net tax due [(ii)-(i)]				Rs.
(iv)	Less Tax deferred				Rs.
(v)	Net tax payable [(iii) - (iv)]				Rs.
(vi)	Interest payable				Rs.
(vii)	Penalty payable				Rs.
(viii)	Settlement fee payable				Rs.
(ix)	Total tax remitted as per the return [(v) + (vi) + (vii) + (viii)]				Rs.
(x)	Net tax Creditable (if any) [(i) - (ii)]				Rs.
(xi)	Amount adjusted against arrears				Rs.
(xii)	Balance tax at credit carried forward to next return period [(x) – (xi)]				Rs.

In e-Filing

Please note that there is no data entry facility available for KVAT Summary as they are automatically derived from the respective sections of the return form except for the following,

1	Other Input Tax
2	Cess Creditable
3	Other Output Tax
4	Surcharge
5	Cess Payable
6	Less Tax Deferred (iv)
7	Interest Payable (vi)
8	Penalty Payable (vii)
9	Settlement Fee Payable (viii)
10	Amount Adjusted against Arrears (xi)

(i) **Tax at Credit**

Field	Value
Excess Input Tax at Credit B/F (Rs.)	0
Excess Cess Brought Forward from Previous Return Period	0
Input Tax Claimed for the Return Period(C)	125
Special Rebate (D)	0
Input Tax on Capital Goods (E)	125
Credit Notes(F(1))	125
Advance Tax Paid(G)	0
Other Input Tax	0
Cess Creditable	0
(i)Total Input Tax*	375

1	Excess Input Tax at Credit B/F (Rs)	Automatically shown from previous month's Balance Tax Credit C/F (Column xii).
2	Excess Cess Brought Forward from Previous Return Period (Rs)	Automatically shown from previous month's Cess at Credit Carried Forward to Next Return Period. (Column xvi(a)).
3	Input Tax Claimed for the Return Period(Part E)	Derived From the sum of ITC entered for Non compounding type under Section LA- Tax/ Deductions.
4	Special Rebate (Part G)	Derived From the sum of Special Rebate entered for Non compounding type under

		Section LA- Tax/ Deductions.
5	Input Tax on Capital Goods (Part H)	Derived From Section H-IPT on Capital Goods (1+2)
6	Credit Notes(Part I(1))	Derived From Section I-Credit Note details
7	Advance Tax Paid(Part J)	Derived From Section J-Advance Tax details related to VAT
8	Other Input Tax	Enter value for Other Input Tax like TDS
9	Cess Creditable	Enter value for Cess Creditable Note: The sum of all creditable from respective sections has to be entered here.
10	Total Input Tax (i)	Derived the Sum from the above values excluding Cess Creditable.

(ii) **Tax Due**

Output Tax Due/Collected[A(1)+A(3)]	132.11
Purchase Tax U/S 6(2)(A(4))	63
Reverse Tax (B)	125
Debit Notes F(2)	0
Other Output Tax	
Surcharge	
Cess Payable	4
(ii)Total Output Tax*	320

1	Output Tax Due (Part B)	Derived From the sum of OPT due under Section B (Turnover Details).
2	Tax u/s 6(2)(A(4)) (Part BA)	Derived From the sum of Tax due u/s 6(2) entered for Non compounding type under Section LA- Tax/ Deductions.
3	Reverse Tax (D)	Derived From Section D – Reverse Tax.
4	Debit Notes I(2)	Derived From Section I-Debit Note details
5	Other Output Tax	Enter value for Other Output Tax
6	Surcharge	Enter value for Surcharge
7	Cess Payable	Enter value for Cess Creditable Note: The sum of all payable from respective sections has to be entered here.
8	Total Output Tax (ii)	Derived the Sum from the above values excluding Cess Payable.

(iii)   **Net Tax**

(iii)Net Tax Due [(ii)-(i)]	0
(iv) Less Tax Deferred (Rs.)	0
(v)Net Tax Payable [(iii)-(iv)]	0
(vi) Interest Payable	0
(vii) Penalty Payable	0
(viii) Settlement Fee Payable	0
viii(a) Net Cess Payable	0
(ix)Total Tax Remitted[(v)+(vi)+(vii)+(viii)]	0
(x) Net Tax Creditable(F-G) (Rs.)	11312
(xi)Amount Adjusted aganist Arrears	0
(xii) Balance Tax at Credit (x)-(xi)	11312
(xvi) Balance Tax Credit C/F[(xii)-(xiii)] (Rs.)	11212

1	(iii)Net Tax Due [(ii)-(i)]	Derived from Total Output Tax & Total Input Tax (When Total Output Tax > Total Input Tax)
2	(iv) Less Tax Deferred (Rs.)	Enter value for Tax Deferred
3	(v)Net Tax Payable [(iii)-(iv)]	Derived from Net Tax Due & Less Tax Deferred
4	(vi) Interest Payable	Enter value for Interest
5	(vii) Penalty Payable	Enter value for Penalty
6	(viii) Settlement Fee Payable	Enter value for Settlement Fee
7	viii(a) Net Cess Payable	Derived from Cess Payable & Cess Creditable (When Cess Payable > Cess Creditable)
8	(ix)Total Tax Remitted [(v)+(vi)+(vii)+(viii)+viii(a)]	Derived from Net Tax , Interest, Penalty , Settlement Fee and Net Cess Payables
9	(x) Net Tax Creditable((i) –(ii)) (Rs.)	Derived from Total Input Tax and Total Output Tax (When Total Input Tax > Total Output Tax)
10	(xi)Amount Adjusted against Arrears	Enter value for Amount Adjusted for arrears.
11	(xii) Balance Tax at Credit (x)-(xi)	Derived from Net Tax Creditable & Amount Adjusted, which would be carried forwarded to next month.
12	xvi(a) Cess at Credit Carried Forward to Next Return Period	Derived from Cess Payable & Cess Creditable (When Cess Creditable >Cess Payable)

21. Enter details for the section **N Tax Payment**

Shows the Total Amount Payable from the KVAT Summary section. This would be the **Total Tax Remitted** (column (ix)) from the KVAT Summary. The Minimum Paid Amount should be equal or greater than the Total Amount Due.

In Form 10B

Part N – Tax payment details

S1 No	No and date of chalan/demand draft/cheque	Amount	Name and place of Treasury/Bank	
Total				

In e-Filing

Total Amount Due : 0	Paid Amount : 125	Balance Amount : 0.00	Excess Payment : 125.0

Mode of Payment*   – Select One –

Bank /Treasury*

Branch / Sub Treasury*

Challan / Cheque / DD No*

Instrument Date* (DD-MM-YYYY)

Instrument Amount*

1	Mode of Payment	Select from the options – 5) Cheque 6) Demand Draft 7) Challan 8) Cash Receipt
2	Bank / Treasury	Select Bank / Treasury from the list.
3	Branch / Sub Treasury	Select Branch / Sub Treasury from the list.
4	Challan / Cheque / DD No	Enter the No. of the instrument
5	Instrument Date	Enter the Date. of the instrument
6	Instrument Amount	Enter the Amount in the instrument.

22. Enter details for the section **Enclosures**

List of Enclosures	Select
1 --Statement of Local sales	☐ YES
2 --Statement of Interstate Sales	☐ YES
3 --Statement of Interstate Stock Transfer	☐ YES
4 --Statement of Export Sales	☐ YES
5 --Statement of Local Purchases	☐ YES
6 --Statement of Inter State Purchases	☐ YES
7 --Statement of Local Purchases from persons other than Registered Dealers	☐ YES

Enclosures

Select the furnished enclosures from the list.

23. Generate / View **Form 10B**

Click the link **View Form 10B** to generate the Form 10B any time as per the statutory format.

24. Download Invoice Format

Download the Invoice Format from the e-Filing Home Page and save into 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 same sheet can be used multiple times unless there is no change in the format prescribed. **Please note that only the Purchase Statement is required to be filed in the case of Form 1oB.**
Purchase Format

For Un Registered Dealer Enter 99999999999 (11 Digits) as Registration No and Enter Name and Address							
After entering the details, click Validate Purchases button to generate upload file (Mandatory process)							
Invoice No (Mandatory)	Invoice Date (DD-MM-YYYY) (Mandatory)	Registration No (Mandatory)	Seller Dealer Name (Mandatory for Unregistered)	Seller Dealer Address (Mandatory for Unregistered)	Value of Goods (Mandatory)	Vat Amount Paid (Mandatory)	Total Invoice Amount (Mandatory)
TVM0076	8-Apr-2008	32010176544			25000.00	1000.00	26000.00
TVM0077	12-Apr-2008	99999999999	Unregistered Dealer	Unregistered Dealer	30000.00	1200.00	31200.00

25. Fill / Populate the Invoice Format

The format provide is an excel sheet with an added macros (a software component). Please note the following,

a. All types of invoices (ie local /interstate / stock transfer etc) need to be furnished.
b. All kinds of purchase bill details need to be furnished individually.
c. TIN is mandatory for all transactions. For transactions with Unregistered Dealers, TIN can be entered as 99999999999. Similarly for interstate transactions, TIN can be entered as 88888888888. However Name and Address are mandatory. In the case of transactions with registered dealers, only TIN is sufficient, Name and Address are not mandatory.
d. Show the Value of Goods and VAT paid separately. The total amount should be the sum of Value of Goods, VAT paid and Cess paid / collected.
e. After completing the data entry / copying, press **VALIDATE** button in the excel sheet (extreme right corner) to generate the text files (text file will be created automatically in the C:/KVATS folder of local PC).
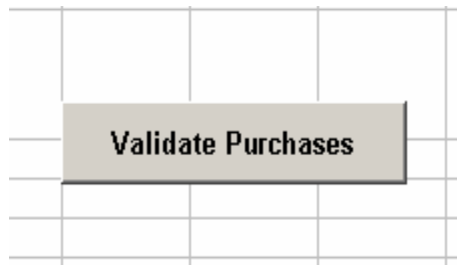
f. Upload the generated text file to KVATIS e-Filing Application (steps mentioned below).

Latest Notification on Purchase Invoice Format reg. CESS details

There is no separate column provided for capturing CESS paid / collected. The CESS Amount should be added along with the "Total Invoice Amount" column in the Invoice Format. Please note that the "VAT Amount Paid" column should have only the VAT Tax excluding CESS.

For example, In the case of a 4% commodity having value Rs 100, the "Value of Goods", "VAT Amount" and "Total Invoice Amount" would be "100", "4" , "104.04" respectively.

26. Upload Purchase text file

Now again connect to internet and login to KVAT eFiling Application. Select the link **Upload Purchase.**

No	Return Type	Return ID	Return Filed date	Return Period	Sales Invoice Attached	Status	Selec
	ORIGINAL	320107/WR01/18/2008	16-07-2008	April	No	Initiated	▶
	ORIGINAL	320107/WR01/19/2008	09-08-2008	May	Yes	Submitted	▶
	ORIGINAL	320107/WR01/20/2008	05-08-2008	June	No	Initiated	▶
	ORIGINAL	320107/WR01/21/2008	08-08-2008	July	No	Initiated	▶

Assessment Year 2008-2009

File to Upload C:\KVATS\Sales.txt Browse...

Upload File

Select the respective return from the list; subsequently select the Purchase.txt in the C:/ KVATS folder of your local PC using Browse button and press **Upload File**. You will get a message after successful transfer.

27. Submit and Print Form 10

This is the final step in the e-Filing procedure. After completing the Form 10 data entry and invoice text file uploading, select the link **Print Form 10.**

		Assessment Year	2008-2009			
Return Type	**Return ID**	**Return Filed date**	**Return Period**	**Sales Invoice Attached**	**Purchase Invoice Attached**	**Status**
ORIGINAL	320107/WR01/18/2008	16-07-2008	April	No	No	Initiated
ORIGINAL	320107/WR01/19/2008	09-08-2008	May	Yes	Yes	Submitted
ORIGINAL	320107/WR01/20/2008	05-08-2008	June	No	No	Initiated
ORIGINAL	320107/WR01/21/2008	08-08-2008	July	No	No	Initiated

(1) I/We declare that I/We have compared the above particulars with the records and books of my/Our business and the same are truly,correctly and completely stated.

(2) Certified that I/We have duly paid tax under the Kerala Value Added Tax Act,2003 on maximum retail price at the point of First sale in respect of sale of medicines mentioned above . In respect of sales of taxable medicines other than first sales, shown as exempted,I/We have purchased the goods from a dealer who has paid tax on MRP at the point of first sale or from a subsequent seller of such medicines. The actual amount so paid is only recouped on subsequent sales as permitted. Further I/We have compared the above particulars with the records and books of my/our business and the same are true,correct and complete.

(3) I/We certifies that the net tax due has been paid at te designated bank(Chalan enclosed).

☐ I Accept   Submit

Select the respective return and press **"I Accept"** to confirm the completion of return submission. During this stage, the status will be changed to "**Submitted**" and the return will be transferred to the respective Assessing Authority. After accepting the same, the status will be changed to "**Received**".

Assessing Authority can reject the return on valid reasons, which can be viewed by the dealer through "**Print Return**" link (having status as "**Rejected**"). Reasons can be viewed through the link "**Enter Return**" by selecting respective month and further for necessary modification.

For further queries on e-Filing, please send your valuable feedbacks through the mail address itmc.taxes@gmail.com

4. Form No 10C (Awarders Return)

1. Connect to Internet → Login to **www.keralataxes.in** e-Filing facility using the Username (Registration Number) and Password.

2. Select the option File Return from e-Filing Home Page.

File Return

Upload Sales Invoice

Upload Upload Returns **nvoice**

Print Return

3. Select Assessment Year as "2008-2009", Return Type as "Original" for the respective Return Period.

Assessment Year :	2008-2009 ▾	Return Type :	Original ▾	Return Period :	April-June ▾
			Proceed		

Returns has to be entered chronologically starting from the first quarter **April-June** and not allowed to file in between. For example, the return for the quarter of **July-Sep** can be filed only after submitting the **April-June** return by the dealer.

4. The following menu appears as per the new format for detailed entry.

- **Awarders Return**

5. Enter details for this section.

In Form 10C

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

In e-Filing

Name of the contractor*

Address of the contractor*

Regn.Certificate No. if any

Date of contract (DD-MM-YYYY)

Amount of contract*

Period of completion of work

Transfer of Material*   SELECT ONE ▾

Amount Paid*

Amount Deducted

Payment Mode*   – Select One – ▾

Payment Amount

Remarks

Save Changes   Reset

1	Name of the Contractor	Enter the Name.
2	Address of the Contractor	Enter the Address.
3	Registration Certificate No. (if any)	Enter the TIN / PIN if exists
4	Date of Contract	Enter / Select the date
5	Amount of Contract	Enter value for Contract Amount
6	Period of Completion of Work	Enter details of work completion period
7	Transfer of Material	Select Options – Yes / No
8	Amount Paid	Enter details of Amount Paid
9	Amount Deducted	Enter details of Amount Deducted
10	Payment Mode	Select Payment Mode (whether DD/ Cheque / Challan / Cash Receipt)
11	Payment Amount	Enter Payment Amount
12	Remarks	Enter remarks if any

The "Amount Paid" will be the minimum Payment Amount and without that the details can not be saved.

6.   Generate / View Form 10C

Click the link **View Form 10C** to generate the Form 10C any time as per the statutory format.

5. Form No 10D (Compounding Return - Quarterly)

1. Connect to Internet → Login to **www.keralataxes.in** e-Filing facility using the Username (Registration Number) and Password.

2. Select the option File Return from e-Filing Home Page.

File Return

Upload Sales Invoice

Uploa Upload Returns nvoice

Print Return

3. Select Assessment Year as "2008-2009", Return Type as "Original" for the respective Return Period.

Assessment Year :	2008-2009 ▾	Return Type :	Original ▾	Return Period :	April-June ▾
			Proceed		

Returns has to be entered chronologically starting from the first quarter **April-June** and not allowed to file in between. For example, the return for the quarter of **July-Sep** can be filed only after submitting the **April-June** return by the dealer.

4. The following menu appears as per the new format for detailed entry.

- Metal Crushing Unit
- Cooked Food Purchases - Registered Dealers
- Cooked Food Purchases - UnRegistered Dealers
- Cooked Food Turnover
- Cooked Food Bills Issued
- Video Casette lending u/s 8[d]
- Abstract
- View Form 10D
- Payment Details
- Enclosure Details

5. Enter Section Metal Crushing Unit (Section A)

In Form 10D

A. Metal Crushing Unit

Details of Crusher				T/O for the month/Qtr in Rs.	Compounded Tax fixed for the year in Rs	Compounded Tax Due for the month in Rs.
Type		Size	Number			
Secondary						
	1					
	2					
	3					
Primary						
	1					
	2					
Cone						
Total						

In e-Filing

METAL CRUSHING UNITS U/S 8(b)

Category*	— Select —
Size*	—Select—
Rate of Tax Fixed	
Number*	
Compounded Tax Fixed*	
Compounded Tax Due for the Quarter*	
Remarks	

Save Changes   Reset

1	Category	Select the Category of Metal Crusher from the list - Secondary - Primary - Cone
2	Size	Select the Size from the list (Applicable only for Secondary, No specific size for Primary and Cone)
3	Rate of tax fixed	Automatically shows the Rate fixed for the selected size of metal crusher
4	Number	Enter the number of metal crushers exists
5	Compounded Tax fixed	Automatically shows the tax for the year after entering the number of metal crushers
6	Compounded due for the quarter	Automatically shows the tax for the quarter after arriving the Compounded Tax fixed (Col 5 above). For Primary, the Compounded Tax due would be calculated based on the compounded tax arrived

Commercial Taxes Department

		for secondary (ie Half of Secondary).
12	Remarks	Enter remarks if any

6. Enter Section Cooked Food – Purchases from Registered Dealers (Section B)

In Form 10D

2. Particulars of goods purchased locally from registered dealers with value excluding tax.

Rate	Commodities	Value
0 %		
1 %		
4 %		
12.5 %		

In e-Filing

Cooked Food Purchases- Registered Dealers

Nature of Transaction*   Local Purchase From Registered Dealer
Commodity*
Schedule*
Rate of Tax(%)
Value
Remarks

1	Nature of Transaction	Select from the options – Local Purchase from Registered Dealers
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting Commodity
4	Rate of Tax (%)	Automatically shown while selecting Commodity
5	Value (Rs.)	Enter value for Total Purchase
6	Remarks	Enter remarks if any.

7. Enter Section Cooked Food – Purchases from Unregistered Dealers (Section C)

<u>In Form 10D</u>

β.Particulars of goods purchased from persons other than registered dealers

Rate	Commodities	Value	Purchase tax due U/s 6(2)
0 %			Nil
1 %			
4 %			
12.5 %			

<u>In e-Filing</u>

Cooked Food Purchase Un Registered Dealers

Nature of Transaction*   Local Purchase From Un Registered Dealer

Commodity*

Schedule*

Rate of Tax(%)

Value

Purchase Tax Due u/s 6(2)

Remarks

Save Changes   Reset

1	Nature of Transaction	Select from the options – Local Purchase from Unregistered Dealers
2	Commodity	Select commodity from the list
3	Schedule	Automatically shows while selecting Commodity
4	Rate of Tax (%)	Automatically shows while selecting Commodity
5	Value (Rs.)	Enter value for Total Purchase
6	Purchase Tax Due u/s 6(2)	Automatically displayed after entering details in the Value column
7	Remarks	Enter remarks if any.

8. Enter Section Cooked Food – Turnover Details (Section D)

In Form 10D

D. Cooked Food u/s 8[c][i]			
Category	Turnover for the Month /Quarter in Rs.for the Month	Rate of Tax u/s 8	Compounded Tax Due for the Month in Rs.
1. Cooked Food and Beverages			
2.Other Goods			
Total			

In e-Filing

1	Category	Select from the List – - Cooked Food and Beverages - Other Goods
2	Turnover for the quarter	Enter value for Turnover of the quarter
3	Rate of Tax (%)	Shows the Rate of Tax "0.5%"
4	Compounded Tax due for the Quarter (Rs.)	Automatically shows the Compounded Tax Due after selecting Rate of Tax
5	Remarks	Enter remarks if any.

9. Enter Section Cooked Food – Bills / Invoices issued. (Section E)

In Form 10D

Part . – Details of Bills/invoices/Debit notes/credit notes etc used

Particulars	Serial No	
	From	To
Sale Bills/invoices/cash memos		
Purchase Bills		
Delivery challan		
Credit notes		
Debit notes		
Delivery Notes (Form 15)		

In e-Filing

Cooked Food Bills Issued

Particulars*   Sales Bills/Invoices/Cash Memos ▼

Serial From No*

Serial To No*

Remarks

Save Changes   Reset

1	Particulars	Select from the options – 1) Sales Bills / Invoices / Cash Memos 2) Purchase Bills 3) Delivery Challan 4) Credit Note 5) Debit Note 6) Delivery Notes (Form 15)
2	Serial From No	Enter value for the From No of a particular series. Prefix characters have be used for denoting branch wise series (like TVM, EKM, CLT etc)
3	Serial To No	Enter value for the To No of a particular series.
4	Remarks	Enter remarks if any

10.   Enter Section Video Cassettes / CD lending Dealers (Section F)

In Form 10D

.Video Cassette/CD lending Dealer u/s 8[d].

Catogory			No of Shops including principal business place	Rate of tax per year in Rs.	Compounded Tax Due for the year in Rs.
1.Within Muncipal Corporation/Muncipality					
2.Other places not covered (1) above					
Total					

In e-Filing

Video Casette / CD lending u/s 8[d]

Category*   – Select –

No of Shops*

Rate of Tax per year*

Compounded Tax Due for the year*

Remarks

Save Changes   Reset

1	Category	Select from the List – - Within Municipal Corporation - Other places not covered above
2	No. of Shops	Enter No. of shops
3	Rate of Tax per year	Shows the Fixed Rate for the selected category
4	Compounded Tax due for the Quarter (Rs.)	Automatically shows the Compounded Tax Due after entering the No. of shops.
5	Remarks	Enter remarks if any.

11. Enter details of Section Abstract (Section G)

In Form 10D

Abstract	
Total tax due	
Interest [if any]	
Total amount due	

In e-Filing

1	Turnover of Metal Crushing Units	This is a part of Section A – Metal Crushing Unit Enter total turnover of metal crushing units including all category and size.
2	Total Tax Due	Automatically shows from the tax due of above sections (Metal crushing unit + Cooked food purchase from unregistered dealers + Cooked food Turnover + Video Cassettes)
3	Interest	Enter the value for Interest if any.
4	Total Amount Due	Automatically shows the value from column 2 & 3 above.
5	Remarks	Enter remarks if any.

12. Enter details of Section Payments (Section H)

In Form 10D

In e-Filing

Shows the Total Amount Due from the Abstract Section. The total amount due will be the minimum amount and without that the details can not be saved.

1	Mode of Payment	Select from the options – 1) Cheque 2) Demand Draft 3) Challan 4) Cash Receipt
2	Bank / Treasury	Select Bank / Treasury from the list.
3	Branch / Sub Treasury	Select Branch / Sub Treasury from the list.
4	Challan / Cheque / DD No	Enter the No. of the instrument
5	Instrument Date	Enter the Date. of the instrument
6	Instrument Amount	Enter the Amount in the instrument.

13. Enter details of Section Enclosures.

   In e-Filing

List of Enclosures	Select
1 --Statement of Local sales	☐ YES
2 --Statement of Interstate Sales	☐ YES
3 --Statement of Interstate Stock Transfer	☐ YES
4 --Statement of Export Sales	☐ YES
5 --Statement of Local Purchases	☐ YES
6 --Statement of Inter State Purchases	☐ YES
7 --Statement of Local Purchases from persons other than Registered Dealers	☐ YES

Select the furnished enclosures from the list.

14. Generate / View Form 10D

   Click the link **View Form 10D** to generate the Form 10D any time as per the statutory format.

6. Form No 10DA (Compounding Return - Monthly)

1. Connect to Internet → Login to **www.keralataxes.in** e-Filing facility using the Username (Registration Number) and Password.

2. Select the option File Return from e-Filing Home Page.

3. Select Assessment Year as "2008-2009", Return Type as "Original" for the respective Return Period.

   Monthly Returns has to be entered chronologically starting from the month of **April** and not allowed to file in between. For example, the return for the month of **May** can be filed only after submitting the April month return by the dealer.

4. The following menu appears as per the new format for detailed entry.

   - Cooked Foods u/s 8[c] [ii]
   - Gold Compounding
   - Abstract
   - Payment Details
   - Enclosure Details
   - View Form 10DA

5. Enter details of Section Cooked Food u/s 8[c] [ii] (Section A)

   In Form 10DA

A. Cooked Food u/s 8[c][ii]

Category			T/O for the month/Qtr in Rs.	Compounded Tax fixed for the year in Rs	Compounded Tax Due for the month/Qtr in Rs.
Cooked food and Beverages					

   In e-Filing

1	Category	Shows Cooked Food and Beverages
2	Turnover for the Month	Enter value for Turnover
3	Compounded Tax Fixed for the Year	Automatically shows the Amount Fixed from the order details (entered by the Assessing Authority).
4	Compounded Tax Due for the Month	Automatically shows monthly Compounded Tax Due from the value in column 3 above.
5	Remarks	Enter remarks if any.

6. Enter details of Section Gold Compounding (Section B)

In Form 10DA

B. Gold Compounding

Category			T/O for the month/Qtr in Rs.	CT fixed for the year in Rs	CT Due & Collected for the month/Qtr in Rs.
Cooked food and Beverages					

In e-Filing

Gold Compounding

Category*		Gold Compounding
Turnover for the Month*		
Compounded Tax Fixed the for Year		
Compounded Tax Due for Month/Qtr*		
Compound Tax Collected		
Remarks		

Save Changes   Reset

1	Category	Shows Gold Compounding
2	Turnover for the Month	Enter value for Turnover
3	Compounded Tax Fixed for the Year	Automatically shows the Amount Fixed from the order details (entered by the Assessing Authority).
4	Compounded Tax Due for the Month	Automatically shows monthly Compounded Tax Due from the value in column 3 above.
	Compounded Tax Collected for the Month	Enter value for the Collected Compounded Tax
5	Remarks	Enter remarks if any

7. Enter details of Section Abstract (Section C)

In Form 10DA

Abstract	
Total tax due	
Interest [if any]	
Total amount due	

In e-Filing

1	Total Tax Due	Automatically shows from the tax due of above sections (Cooked food Turnover + Gold Compounding)
2	Interest	Enter the value for Interest if any.
3	Total Amount Due	Automatically shows the value from column 1 & 2 above.
4	Remarks	Enter remarks if any.

8. Enter details of Section Payments (Section D)

In Form 10DA

In e-Filing

Shows the Total Amount Due from the Abstract Section. The total amount due will be the minimum amount and without that the details can not be saved.

1	Mode of Payment	Select from the options – 1) Cheque 2) Demand Draft 3) Challan 4) Cash Receipt
2	Bank / Treasury	Select Bank / Treasury from the list.
3	Branch / Sub Treasury	Select Branch / Sub Treasury from the list.
4	Challan / Cheque / DD No	Enter the No. of the instrument
5	Instrument Date	Enter the Date. of the instrument
6	Instrument Amount	Enter the Amount in the instrument.

9. Enter details of Section Enclosures
   In e-Filing
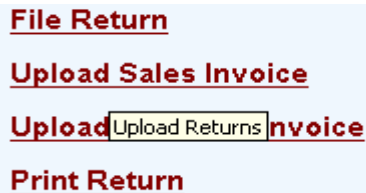
Select the furnished enclosures from the list.
10. Generate / View Form 10DA

Click the link **View Form 10DA** to generate the Form 10DA any time as per the statutory format.

7. Form No 10E (Casual Trader's Return)

1. Connect to Internet → Login to **www.keralataxes.in** e-Filing facility using the Username (Registration Number) and Password.

2. Select the option File Return from e-Filing Home Page.

3. Select Assessment Year as "2008-2009", Return Type as "Original" for the respective Return Period.

   Monthly Returns has to be entered chronologically starting from the month of **April** and not allowed to file in between. For example, the return for the month of **May** can be filed only after submitting the April month return by the dealer.

4. The following menu appears as per the new format for detailed entry.

5. Enter Section Goods Details (Section 03)

In Form 10E

03 Goods sold taxable at:

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

In e-Filing

Commodity*	
Schedule*	
Rate Of tax	
Total Turnover*	
Exempted Turnover*	
Taxable Turnover*	
Tax Collected*	
Tax Due*	
Remarks	

Save Record   **Reset**

1	Commodity	Select commodity from the list
2	Schedule	Automatically shown while selecting Commodity
3	Rate of Tax (%)	Automatically shown while selecting Commodity
4	Total Turnover (Rs.)	Enter value for Total Turnover
5	Exempted Turnover (Rs)	Enter Exemption Claimed out of the value specified in Total Turnover
6	Taxable Turnover (Rs.)	Automatically displayed after entering values in Total and Exemption Turnover columns
7	Tax Collected (Rs.)	Enter value for Output Tax actually collected
8	Tax Due (Rs.)	Automatically displayed after entering values in Total and Exemption Turnover columns
9	Remarks	Enter remarks if any.

6. Enter Section Tax Payment Details

   In Form 10E

   In e-Filing

1	Mode	Select from the options – 1. Cheque 2. Demand Draft 3. Challan 4. Cash Receipt
2	Tax Paid	Enter the value of Total Tax Paid
3	Balance	Automatically calculates the Balance Amount w.r.t the Total Tax Due.
4	Remarks	Enter Remarks if any

7. Generate / View Form 10E

   Click the link **View Form 10E** to generate the Form 10E any time as per the statutory format.

8. Form No 10F (Government Department's Return)

1. Connect to Internet → Login to **www.keralataxes.in** e-Filing facility using the Username (Registration Number) and Password.

2. Select the option File Return from e-Filing Home Page.

File Return

Upload Sales Invoice

Upload Upload Returns **nvoice**

Print Return

3. Select Assessment Year as "2008-2009", Return Type as "Original" for the respective Return Period.

Assessment Year :	2008-2009 ▼	Return Type :	Original ▼	Return Period :	April-June ▼
			Proceed		

Returns has to be entered chronologically starting from the first quarter **April-June** and not allowed to file in between. For example, the return for the quarter of **July-Sep** can be filed only after submitting the **April-June** return by the dealer.

4. The following menu appears as per the new format for detailed entry.

- Form No.10 F Sales details
- Local purchases- Registered
- Interstate purchases
- Work contracts executed
- Particulars of remittance

5. Enter Section Sales Details (Section 02 & 03)

In Form 10F

2. Details of sales

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

3. Particulars of the buyer

ADDRESS	TIN

In e-Filing

1	Commodity	Select commodity from the list
2	Schedule	Automatically shown while selecting commodity
3	Rate of Tax	Automatically shown while selecting commodity
4	Total Sales	Enter the value of Total Sales
5	Taxable Sales	Enter the value of Taxable Sales
6	Tax Collected / Due	Automatically displayed after entering values in Total and Taxable sales columns
7	Buyer TIN	TIN of Buyer if any.
8	Buyer Address	Address of Buyer
9	Remarks	Enter Remarks if any

Commercial Taxes Department

6. Enter Section Local Purchase – Registered Dealers (Section 04)

   <u>In Form 10F</u>

4. Details of local purchases from registered dealers

GOODS	PURCHASE VALUE	PARTICULARS OF THE SUPPLIER	TIN

   <u>In e-Filing</u>

Local Purchase (Section 4)

Nature of Transaction*	Local Purchase from Registered Dealers
Commodity*	
Schedule	
Rate of tax(%)	
Purchase Value*	
Supplier TIN	
Supplier Details	
Remarks	

Save Changes   Reset

1	Nature of Transaction	Shows "Local Purchase from Registered Dealers"
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting commodity
4	Rate of Tax	Automatically shown while selecting commodity
5	Purchase Value	Enter the value of Purchase Value
6	Supplier TIN	TIN of Supplier if any
7	Supplier Details	Name / Address of Supplier
8	Remarks	Enter Remarks if any

7. Enter Section Interstate Purchases (Section 05)

In Form 10F

5.Details of interstate purchases

GOODS	PARTICULARS OF THE SUPPLIER TIN	PURCHASE VALUE	WHETHER D FORM USED

In e-Filing

Inter State Purchase (Section 5)

Nature of Transaction*	Interstate Purchase
Commodity*	
Schedule	
Rate of tax(%)	
Purchase Value*	
Supplier TIN	
Supplier Details	
Whether D Form used (Y/N)*	--Select--
Remarks	

Save Changes   Reset

1	Nature of Transaction	Shows "Interstate Purchase"
2	Commodity	Select commodity from the list
3	Schedule	Automatically shown while selecting commodity
4	Rate of Tax	Automatically shown while selecting commodity
5	Purchase Value	Enter the value of Purchase Value
6	Supplier TIN	TIN of Supplier if any
7	Supplier Details	Name / Address of Supplier
8	Whether D form used (Y/N)	Select "Yes" or "No"
9	Remarks	Enter Remarks if any

8. Enter Section Works Contracts Executed (Section 06)

In Form 10F

6.Details of works contracts   executed

DETAILS OF WORKS AWARDED	PARTICULARS OF CONTRACTOR & TIN	CONTRACT VALUE	DETAILS OF TDS

In e-Filing

Contracts Details

Details of Work*

Contract Value*

Particulars of Contractor

Contractors TIN

TDS Value*

TDS Details

Remarks

Save Changes   Reset

1	Details of Work	Enter details of work
2	Contract Value	Enter value of contract
3	Particulars of Contractor	Name of Contractor
4	Contractors TIN	TIN of Contractor if any
5	TDS Value	Amount TDS deducted
6	TDS Details	Details of TDS
7	Remarks	Enter Remarks if any

9. Enter Section Particulars of Remittance (Section 07)

In Form 10F

7. Particulars of remittance

VAT COLLECTED	TAX DEDUCTED AT SOURCE	VAT OTHERWISE DUE

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

In e-Filing

Particulars of Remittance

VAT Collected

Tax Deducted at Source

VAT otherwise due

Reasons for non-remittance of tax, if any

Save Changes   Reset

1	VAT Collected	Enter VAT amount collected
2	Tax Deducted at Source	Enter TDS deducted value
3	VAT otherwise due	Enter VAT amount due
4	Reasons for non remittance	Enter details if any

8. Generate / View Form 10F

Click the link **View Form 10F** to generate the Form 10F any time as per the statutory format.

9. Form No 11A (Parcel Agencie's Return)

1. Connect to Internet → Login to **www.keralataxes.in** e-Filing facility using the Username (Registration Number) and Password.

2. Select the option File Return from e-Filing Home Page.

3. Select Assessment Year as "2008-2009", Return Type as "Original" for the respective Return Period.

   Monthly Returns has to be entered chronologically starting from the month of **April** and not allowed to file in between. For example, the return for the month of **May** can be filed only after submitting the April month return by the dealer.

4. The following menu appears as per the new format for detailed entry.

5. Enter Consignment Details.

In Form 11A

S l N o	Date of clearing/ forwrding / transporti ng	Name and address of the consigner shipping	Name and address of the consign ee	TIN	Details of delivery Note/Bill of entry /lading/ RR. etc		Descriptio n of goods	No of pac kag es	Quant ity/W eight	Value of goods	Rema rks
					No	Date					
1	2	3	4	5	6	7	8	9	10	11	12
T o t al											

In e-Filing

Enter the details of Consignor- Consignee followed by commodity details.

Date of clearing/ forwarding/ transporting
Name of the consigner shipping *
Address of the consigner shipping *
Consignee Registration Status *   — SELECT —
Consignee TIN
Name of the consignee *
Address of the consignee *
Remarks

1	Date of clearing	Enter / Select date
2	Name of the Consigner	Enter Consigner Name
3	Address of the Consigner	Enter Consigner Address
	Consignee Registration Status	Select status of Consignee Registration - Registered / Unregistered (Kerala) - Registered / Unregistered (Other state)
4	Consignee TIN	TIN of the Consignee. Mandatory selection when Consignee Registration Status is Registered (Kerala). For Registered dealers (Other state), this field is optional. For Unregistered dealers (Kerala & Other state), TIN need not required to be entered.
5	Name of the Consignee	Enter Consignee Name
6	Address of the Consignee	Enter Consignee Address
7	Remarks	Enter Remarks if any

Now enter the commodity details for the above Consignor- Consignee. Multiple rows can be added by clicking the **Add Rows** button


1	Commodity	Select from the list.
2	Details of Delivery Note	Enter details of Delivery Note Number
3	Details of Delivery Note Date	Enter / Select the Delivery Note Date
4	No. of packages	Enter details of number of packages
5	Quantity	Enter the quantity.
6	Quantity Unit	Select unit description from the list.
7	Weight	Enter the weight.
8	Weight Unit	Select weight description from the list.
9	Value of Goods	Enter the value of goods.

9. Generate / View Form 11A
   Click the link **View Form 11A** to generate the Form 11A any time as per the statutory format.

10. Form No 11B (Bank's Return)

1. Connect to Internet → Login to **www.keralataxes.in** e-Filing facility using the Username (Registration Number) and Password.

2. Select the option File Return from e-Filing Home Page.

File Return
Upload Sales Invoice
Upload Upload Returns nvoice
Print Return
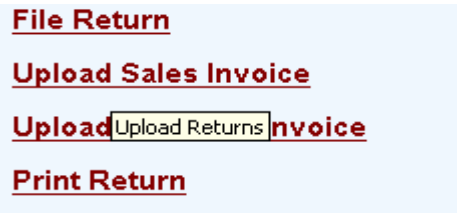
3. Select Assessment Year as "2008-2009", Return Type as "Original" for the respective Return Period.

Assessment Year: 2008-2009 ▼ Return Type: Original ▼ Return Period: April ▼

Proceed

Returns has to be entered chronologically starting from the first quarter **April-June** and not allowed to file in between. For example, the return for the quarter of **July-Sep** can be filed only after submitting the **April-June** return by the dealer.

4. The following menu appears as per the new format for detailed entry.

• Form 11 A

5. Enter Consignment Details.

In Form 11B

Sl No	Date on which the bills was discounted /cleared/ negotiated	Name and address of the drawer or consigner of goods	Name and address of the drawee or consign ee	TIN	Details of document enclosed with the bills		Descriptio n of goods	Quantit y	Total amount of Bill	Bank Com missio n	Re mar ks
					No	Date					
1	2	3	4	5	6	7	8	9	10	11	12
Total											

In e-Filing

The above details are capturing separately through two different screens. Firstly, the system captures the details of each consignor- consignee.

Date of clearing/ forwarding/ transporting

Name of the consigner shipping *

Address of the consigner shipping *

Consignee Registration Status *   – SELECT –

Consignee TIN

Name of the consignee *

Address of the consignee *

Remarks

1	Date of clearing	Enter / Select date
2	Name of the Consigner	Enter Consigner Name
3	Address of the Consigner	Enter Consigner Address
	Consignee Registration Status	Select status of Consignee Registration - Registered / Unregistered (Kerala) - Registered / Unregistered (Other state)
4	Consignee TIN	TIN of the Consignee. Mandatory selection when Consignee Registration Status is Registered (Kerala). For Registered dealers (Other state), this field is optional. For Unregistered dealers (Kerala & Other state), TIN does not required to be entered.
5	Name of the Consignee	Enter Consignee Name
6	Address of the Consignee	Enter Consignee Address
7	Remarks	Enter Remarks if any

On saving the details, system prompts to enter commodity level data.

1	Commodity	Select from the list.
2	Details of Bill No	Enter details of Bill Number
3	Details of Bill Date	Enter / Select the Bill Date
4	Quantity	Enter the quantity with unit (Eg:100Kg)
5	Total Amount of Bill	Enter the Total Amount of Bill
6	Bank Commission	Enter Bank Commission if any.
7	Remarks	Enter Remarks if any

6. Generate / View Form 11B

Click the link **View Form 11B** to generate the Form 11B any time as per the statutory format.