

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 10 D

[See Rule 23]

RETURN FOR COMPOUNDED TAX PAYERS

I. DEALER DETAILS

Name of the Dealer: Registration Certificate No.

Status of the Dealer Tax Identification No.

Address (Principal place of Business) CST Registration No.....

.....

Return Period
 (Specify month/Quarter/Year)

Details of Branches

Office

Officer

Telephone Fax E-mail.....

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

II. TURNOVER DETAILS

A. WORKS CONTRACTOR

Nature of Contract (Specify whether civil or any other type of contract)	Gross amount of contract receivable	Amount on which tax paid as per this return (4+6+8)	Transfer value relatable to local goods used in contract	Tax due there on @%	Transfer value relatable to imported goods used in civil works	Tax due thereon @%	Transfer value relatable to imported goods used in other works	Tax due thereon @%	Total Comp tax due (5+7+9)	TDS Paid	Balance Comp tax due (10-11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Civil Works											
a.											
b.											
c.											
2. Other works											
a.											
b.											
c.											
d.											
e.											

B.METAL CRUSHING UNITS

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

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

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

III. TAX PAYMENT DETAILS

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

IV. TAX DEDUCTED AT SOURCE

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

SELF ASSESSMENT DECLARATION

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 correctly stated.
2. I/ We certify that the net tax due has been paid at the designated bank (Chalan enclosed).

Place:
Date :

Signature
Name:
Date:

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

FOR OFFICE USE

1. Date of filling of return: [Counterfoil to be issued to the dealer within 15 days
2. Date of scrutiny: of the filing of returns]
3. Whether return accepted/ found defective:
4. If the return is defective, nature of defects
 1.
 2.
 3.
5. Date of issue of notice:
6. Date of compliance :
7. State whether revised return filed and if so details:
8. Details of payments (of additional demand):
9. Signature of the Receiving Officer:

INSTRUCTIONS :

A. FOR WORKS CONTRACTORS

1. Statement showing particulars of goods purchased locally for use in works contract with name, address and RC No & TIN, quantity, value etc shall be enclosed along with return filed.

2. Statement showing particulars of goods imported for use in civil works with name & address of the supplier, quantity, value etc and 'C' forms used thereof shall be enclosed with return filed.
3. Statement showing particulars of goods imported for use in contracts other than civil works with name and address of the supplier, quality, value etc and 'C' forms issued thereof shall be enclosed along with the return filed.
4. Stock inventory as on 31st march showing full particulars and value of goods held in closing stock and work – in progress shall be enclosed along with the annual return.
5. Proof for TDS shall be enclosed along with return filed

B. FOR METAL CRUSHING UNITS

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

C. FOR DEALERS IN COOKED FOOD

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

D. FOR DEALERS IN LOTTERY TICKETS

1. Proof for each draw of lottery including that of online lottery including newspaper cuttings shall be enclosed along with return filed.
2. Details of payment effected to the suppliers of lottery tickets with their name and address shall be enclosed along with return filed.