

# THE KERALA VALUE ADDED TAX RULES, 2005

## FORM NO .13A

[See Rule 20(8)]

### STATEMENTS OF PARTICULARS IN THE CASE OF PERSON CARRYING ON BUSINESS

1. Name of the Dealer	:	
2. Address	:	
3. Registration No.	:	
4. Assessment Year	:	
5. No. of permits obtained u/s.18 of the KVAT Act	:	
6. Books of account maintained (Details to be furnished)	:	
7. Method of accounting employed (indicate whether any change from the method of accounting employed in the immediately preceding year)	:	
(8)(I) Method of valuation of opening and closing stock (II) State whether there is any change in the method of valuation of any of the items as compared to the method employed in the immediately preceding year	:	
In the case of manufacturing concerns:-		

Detailed manufacturing account with quantity and value of each item of stock, goods consumed finished goods, by products and storages separately and give percentage of yield and shortage.

In the case of all dealers: -

Trading account separately showing particulars in respect of each class of goods classified by the dealer, as given in the schedules to the KVAT Act, 2005. (Separate details in respect of taxable and non –taxable turnover shall be furnished): -

**ANNEXURE – A**

**TRADING ACCOUNT**

- | 1. Name of goods: | Quantity | Amount |
|-------------------|----------|--------|
|-------------------|----------|--------|
2. Schedule and item under which the above goods was classified by the dealer, with the rate of tax and point of levy thereof.
- a. Opening stock
  - b. Receipt of goods
  
  - i) Purchase:
    - a. Intra-state
    - b. Inter-state
    - c. In the course of import
    - d. Direct Expenses thereon
  
  - ii) Transfer
    - a. From HO/Branches
    - b. Consignment stock transfer
  
  - iii) Manufactures:
  - vi) Other Receipts (give details):
    - c. Total (a) +(d)
    - d. Issue of goods:
  
  - i) Sales:
    - a. Intra-state
    - b. Inter-state
    - c. In the course of import

- ii) Transfers:
  - a. To HO/Branches
  - b. Consignment stock transfer
- iii) Consumption:
- iv) Other issues (give details):
  - e. Closing stock
  - f. Total (d) +(e)
  - g. Gross profit (o –(c))
  - h. Percentage of gross profit to sales
- 11. In the case of transfer of right to use goods give details of turnover
- 12. In the case of works contract executed

A. Give details of each works contract separately as follows: -

- i) Total contract amount of each works contract
- ii) Period of contract
- iii) Turnover of works contract for the year taxable at each rate as classified
- iv) Value of goods supplied by the awarder.
- v) Value of goods returned to the awarder
- vi) Details of deductions allowable from the turnover
- vii) Details of sub-contract awarded by the contractor

B. Details of clearance certificate obtained from the assessing authority.

- a) Number and date
- b) Name and address of the awarder
- c) Contract amount

13. In case of works contract awarded

- a. Details of works contract awarded during the year

Description of work	Name and address of the contractor Rs.	Contract amount paid Rs.	Clearance certificate amount Rs.	Tax withheld Rs.	Particulars of remittance to government Rs.

(1)	(2)	(3)	(4)	(5)	(6)

- b. Details of goods supplied by the awarder to the contractor
- c. Details of clearance certificate produced by the contractor
  - i) Number and date
  - ii) Amount for which clearance was obtained
  - iii) Assessing authority who issued the clearance certificate

14.Sale of fixed assets :(give description of the assets)

- a) taxable turnover
- b) non –taxable turnover

15.Turnover of scrap/wastage and other items not give above.

16.Turnover in respect of which tax is leviabale under Section 6(2) of the KVAT Act ,2005

17.Total turnover for the year (give details)

18.Turnover taxable at a reduced rate or exempted under S. of the KVAT Act, 2005 and rate applicable thereon (give details)

19.Turnover under S.6(2) of the KVAT Act, 2005

20.Particulars of deduction allowable under the KVAT law from the total turnover, separately for each class of goods

21.Particulars of deduction allowable under the CST law from the total turnover, separately for each class of goods

22.Particulars of computation relating to special rebating scheme u/s. 12 .

23.The total amount of VAT collected during the year (monthly collection particular annexed)

24.The total amount of VAT, TOT and surcharge paid during the year. (monthly payment particular annexed )

25.The total amount of CST collected during the year (monthly collection particular annexed)

26.Total amount of INPUT TAX CREDIT AVAILED during the year (monthly collection particulars annexed)

- 27.The total amount of REVERSE TAX due and adjusted during the year (Month – wise details annexed)
- 28.The total amount of CST paid during the year (monthly payment particulars annexed)
- 29.Particulars of amount collected as deposit towards output tax or tax paid to suppliers or in lieu of tax.
- 30.Whether there is any excess or illegal tax collection, if so whether the same has been remitted to government (give details)
- 31.Whether the purchase are supported by bills /invoices .if not, give details
- 32.Whether the sales are supported by invoices, as required under Rule 53 of KVAT Rules 2005.If not, give details
- 33.Details of inspection of the place of business of the dealer during the above year
- 34.Details of offence compounded under Kerala Value Added Tax Act during the above year
- 35.Details of penalty imposed under the KVAT Act or the CST Act
- 36.Details of prosecutions if any pending under the KVAT Act or the CST Act
- 37.Details of security deposit or penalty paid in connection with transport of goods during the above year, under the Kerala Value Added Tax Act
- 38.Details of fees paid during the above year for registration and permits under Kerala Value Added Tax act or Central Sales Tax Act and for their renewal.

### **DECLARATION**

I, .....Managing Partner/Proprietor /Managing director /Manager of M/s .....(name and address)..... do hereby declare that the particulars given above are true and correct to the best of my knowledge, information and belief.

Place :

Signature Name: Status:

Date:

**Note :**

1. The above statement shall be signed by a Chartered Accountant duly authorized in addition to the dealer.

2. The goods may be classified in the above statement as per the description in the schedule to the Kerala VALUE ADDED TAX ACT, 2003.
3. The above statement shall furnish the complete particulars in accordance with the Kerala Value Added Tax and Central Sales Tax Laws.
4. The above particulars shall be prepared by the dealer and submitted along with Form No 12

**ANNEXURE - B**

(Compulsory for manufacturing concerns)

**MANUFACTURING ACCOUNT**

Statement of particulars in the case of person carrying on manufacturing

- Name & Address :  
Year ended 31<sup>st</sup> March :  
1. Books of accounts :  
    a) maintained  
    b) examined :  
1. Method of accounting employed (indicate whether any change from the method of accounting employed in the immediately preceding previous year):  
  
2. 1) Method of valuation of opening and closing stock  
    2) State whether there is an change in the method of valuation, of any of the items as compared to the method employed in the immediately preceding precious year :  
  
4. Quantitative particulars of principal items of goods, raw materials, finished products etc. dealt with (1) In the case of Manufacturing concerns :

**Raw Materials**

- a) opening stock
- b) purchase during the year
- c) consumption during the year
- d) sales during the year

- e) closing stock
- f) yield of finished products
- g) percentage of yield
- h) shortage

**Finished Products**

- a) opening stock
- b) purchase during the year
- c) quantity manufactured during the year
- d) sales during the year
- e) closing stock at the end of the year
- f) shortage and percentage thereof

**DECLARATION**

I, ..... Managing Partner/Proprietor /Managing director /Manager of M/s  
.....(name and address)..... do hereby declare that the  
particulars given above are true and correct to the best of my knowledge, information and  
belief.

Place:

Signature Name: Status:

Date:

**CERTIFICATE**

This is to certify that in my / our opinion and to the best of my / our information and  
according to the information given to me / us the particulars given in Form No.13 above  
are true and correct.

Place

Signature Name & Address

Date:

**Notes :**

1. Information in regard to these sub-items may be given to the Extent available
2. Separate quantitative details on the above lines should be given in respect of by product, if any
  - i. In the case of Traders/dealers in goods / Finished goods
  - ii. Trading account /Manufacturing account in respect of each class of goods taxable at different rates
  - iii. Trading account /manufacturing account in respect of each class of declared goods taxable at different rates
  - iv. Trading Account /Manufacturing Account in respect of each class of goods for which exemption from tax is claimed
  - v. Trading account manufacturing account of interstate sales
  - vi. Consignment sales account
  - vii. Commission sales account
  - viii. Consignment sales made outside