

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.8B

[See Rule 58(II)]

(To be prepared in triplicate)

INVOICE FOR WORKS CONTRACT

TIN		Name and full postal address of the dealer with trade name and pin code	Serial Number.....
CST RC NO		Date
PAN		Work Order No.....& Dt...
		Total Amount of Contract Rs.....
		District.....	Amount received including this Bill Rs.....
		Details of Branches, Godowns.....	Place of Work.....
		Telephone...Fax....E-mail... Website	Period of Contract.....

To
(Name and full address of the awarder with TIN, Telephone, Fax, E-Mail etc)

.....
Whether work completed: Yes/No.
Whether full payment received: Yes/No
Whether this bill for advance or part payment or part work..... (specify)

Sl.No.	Nature of Contract	Rate of Tax	Gross Amount of this Bill	Deduction in respect of labour and service charges	Net taxable value [4-5]	Tax thereon (Output Tax)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 to 25						
Total						
TOTAL (in words) Rupees.....						

Signature of the Authorised Person

- Note:** (To be prepared in triplicate)
- Original for Awarder
 - Duplicate as enclosure with return filed
 - Triplicate for contractor

Guidelines: If the Works Contract involves transfer of finished product as such, no deduction for labour charges would be admissible. eg. contract for supply of furniture, boat, printed cartons, wedding card etc. On the other hand, when Works Contract

involves transfer of goods IN SOME OTHER FORM, lawful labour/service charges are deductible. eg. Construction of buildings, bridges, dam, air-conditioning, interior decoration etc.