

1. Dealer's Procedure for eFiling Return

KVAT - ONLINE RETURN FILING is interactive and user friendly. It provides flexibility and step-by-step guidance to help you to enter the periodical return details. The facility provides the following options for you:

- > Enter monthly return as per the Kerala Value Added Tax Rules, 2005
- > Download template for sales / purchase invoice details.
- > Upload sales / purchase invoice details.
- > Generate Form No.10 to submit at respective VAT Circle.

Please note that,

- Ø **eFiling is introduced only for those dealers submitting their monthly returns in Form No. 10.**
- Ø **Only consolidated returns (including principal place and branch) are required to be furnished in eFiling.**

There are some mandatory prerequisite activities before you start online return filing. They are,

Run Run Date Changer: For validating the dates, the date format in your system should be in the format "**dd/mm/yyyy**". This process will automatically update the date format in your PC as dd/mm/yyyy.

Click the link **Run Date Changer** to download (save) the **date_changer.rar** file into your PC. This is a compressed file (using WINRAR) and if you find any difficulty while extracting, install WINRAR software by clicking the link **Install WINRAR**. Then double click the **date_changer.rar** and click again the **date_change.reg** file, which will set the date format as dd/mm/yyyy.

The date format can also be changed through the following steps.
Select **Control Panel** à **Regional Language Options** à **Customize** à **Date** à change **short date** format as **dd/mm/yyyy**.

Please note that the Date Changer will run only in Windows XP and if your PC is installed with any other OS, please change the date format as follows,
Select **Control Panel** à **Regional Settings** à **Date** à change **short date** format as **dd/mm/yyyy**.

Download Sales / Purchase Invoice format: You have to furnish the sales / purchase invoices electronically to support the Form 10 details. The Invoices need to be entered or filled through the prescribed format provided in the home page. The format (in Microsoft Excel) can be downloaded through the link **Download Invoice Format**.

Please note that the same excel file could be used for multiple times unless there is no version change in the invoice format.

After completing the mandatory prerequisites mentioned above, Form No. 10 entry can be started supported by sales / purchase invoices. Various steps involved in this process are,

Enter Form 10: As a first step, ***select the month*** for which the Return to be filed. A menu showing various sections as per Form No. 10 will be displayed. On clicking the respective link, the format as per Form No. 10 will be displayed for data entry.

Multiple rows can be entered in all the sections except for VAT Payable. Entered details will be listed in the bottom of each page which and can be either modified or deleted through ***Edit*** or ***Delete*** options respectively.

Mandatory columns are shown in bold letters with " * " symbol.

List box provided for columns having less option to select.

List of Values (LOV) provided for columns having too many values such as commodity, bank and branch. These values can be filtered using "%" (percentage) signs for easy finding of specific item as follows,

Eg: Rubber% lists only commodities starting with Rubber

%Rubber% lists only commodities having Rubber.

%Rubber lists only commodities ending with Rubber.

%federal% lists only Federal Bank.

Commodities can also be selected by using HSN codes. Similarly specific bank / branch can also be selected.

If the commodity is not displayed back to the screen after selection, perform the following actions.

- a) Deselect the "yahoo", "google", "rediff", "Norton", "McAfee" links through the link **View** à **Toolbars** in the Internet Explorer if any one of this is ticked.
- b) Verify the status of Popup Blocker through the link **Tools** à **Popup Blocker** and set it in "OFF" mode.

Commodities can also be populated from previous month's returns through the option "**Populate Commodities from previous sales**" in the **sales / disposal** screen. By this way, the dealer could avoid the repetitive selection of commodities every month.

Concession Type column in **sales / disposal** has been provided for entering sales transactions having tax concessions like sale to military canteen, sale to SEZ etc. For sales does not have concessions can opt for **Full Rate**.

Please note that CST Return is not available for eFiling now and which need to be filed separately as a manual process. In Form 10, the taxable turnover need to be entered as exemption turnover to calculate tax due as zero and tax due on CST @ 3% has to be shown separately in CST Return.

Turnover on Rubber Cess has to be shown along with Total Turnover so that Cess tax will be included with output tax due.

In the present Form 10 there is no specific column for Advance Tax, and which need to be entered in "**Other Input Tax-column F(6)**" of Vat Payable section.

Similarly sales and purchase returns has to be entered in the "**Input tax on sale return-column F(5)**" and "**Input tax on purchase return-column G(4)**" respectively in the Vat Payable section.

If any bank / branch / commodity is not found in the list, please inform the details to the department through the address **dpctaxes@gmail.com**.

The return can be viewed at any stage during the data entry process through the **Form 10** link.

Online Return Filing need not be done in a single step and can be entered as per the convenience of the dealer. On every stage, the saved data will be shown and users will have to continue the data entry.

Fill the Invoices – Downloading of invoice format is a mandatory process before starting the data entry / copying of invoice details. Separate sheets have been provided for Purchase and Sales details.

Please note that it is not necessary to connect to Internet while filling the invoices. This is purely an Offline Application.

The invoice details can be either entered individually or copied from any other excel sheet or systems like MS Access or Tally or similar applications.

The mandatory fields in Invoice details are,

For Registered Dealers: Invoice No, Invoice date, Registration No, Value of Goods, VAT Amount Paid and Total Invoice Amount are mandatory.

For Unregistered Dealers: All columns are mandatory and enter TIN as 99999999999 (11 digits).

Please note that 8B bills need not be entered individually and can be entered as consolidate figures in a single row as follows,

Invoice No – From / To Series (Eg: 1-1500), **Invoice Date** - Last Invoice date, **TIN** – 99999999999, **Name &Address** – Retail Sales, **Value, VAT Amount, Total Amount** – Sum of all the 8B bills.

Other than 8B bills, all other types of sale bills and all kinds of purchase bills have to be entered individually. Also the invoice details have to be furnished invoice wise and not commodity wise or schedule wise.

After completing the invoice entry, click the **Validate Purchases / Sales** button (extreme right side of the Excel sheet) to verify the data correctness.

If you find any difficulty while clicking the Validate button, please verify the setting of the Excel sheet as follows,

Select Tools --> Macros --> Security and check the security level. If it is in high change it to low. Close the excel file and open once again to reflect the changes.

During this process, the details will be verified and alert messages will be prompted to the user in case of any validation errors raised such as,

- a) **Mandatory Information Missing:** Pops up when any of the mandatory information failed to enter in the excel sheet. Also ensure that there should not be any blank rows or totals in between the records or at the bottom.
- b) **Invalid Date:** If you did not enter the invoice date as per the format dd/mm/yyyy, system will raise this error. Also verify the short date format (through Settings à control panel à Regional Language Options à Customize à Date) in your PC and ensure that it is dd/mm/yyyy.
- c) **File written to C:/KVATS:** On successful completion of validation process.

On successful validation, two text files named **sales.txt** and **purchase.txt** will be generated into a folder named “KVATS” (in C:/ drive) in your PC. These files need to be uploaded along with Form 10.

The time required to generate the upload file depends on the number of invoices (Eg.: For 1000 invoices it takes less than a minute to generate upload file).

Upload Invoice Files: Now you have to again logon to the eFiling Application to upload the sales and purchase text files already generated in your system (in C:/KVATS).

Click the link **Upload Sales / Purchase Invoice** and attach the respective file in your PC through the **browse** option. Try **Upload File** option to upload the data along with Form 10.

Care should be taken while uploading the invoice details that the Excel file should not be uploaded. Upload only the text file generated in C:/KVATS.

The Sales / Purchase invoice can be modified even after uploading the excel sheet. In that case, delete the existing file and upload the new text file generated after the validation process.

Print Form No10: This is the final step in eFiling and click the “Print Form 10” link.

After completing the Form 10 entry and invoice uploading, confirm the completion by selecting the “**I Accept**” option. The Form 10 will be generated and verify the status of sales / purchase invoices displayed in the bottom.

Please note that Sales / Purchase invoice uploading is mandatory prior to the confirmation.

To print Form 10 in A4 Size set the text size in Internet Explorer as follows,

Select View-> Text Size--> set as Medium/Smaller.

After confirmation, the **initiated** status will be changed into **submitted** and the status can be viewed through the **Print Form 10** link. After submission also, the return can be modified / invoices can be uploaded again till CTO approves the Return.

The system generated Form 10 has to be submitted to the respective VAT Circle before the due date. Following status indicates the action done at the respective VAT Circle.

Received: when the officer accepts the return at respective VAT Circle after verification.

Rejected For Modification: when the officer rejected the return back to dealer for any modifications. The reason for rejection can be viewed through the “Enter Form 10” link. After doing the modifications, you have to once again confirm the completion by clicking “**I Agree**” option.

Resubmitted: when the rejected returns are submitted again by the dealer after modifications.

Invoice Transfer Failed: when the system automatically rejects the invoices due to the following reasons,

- a) TIN field have characters more than 11 or contains alphabets.
- b) Amount columns contains characters.
- c) Invoice No has more than 25 characters.

These returns need to be corrected and once again uploaded.

Invoice Resubmitted: when the dealer resubmits the failed invoices after the modifications.

For further queries on eFiling , **please send us your valuable feedback through the mail address dpctaxes@gmail.com.**

2.Procedure for eReturn Uploading at VAT Circles

Login to KVATIS à Select eReturn à Web Return à Upload Return

Select the Assessment Year and Month. All the pending transactions need concurrence from the officer will be listed. Business Name, TIN, Return Reference No, Filed Date and Status will be displayed here.

The returns will have following status,

SUBMITTED:

These are returns completed form 10 entries and uploaded with invoices. Select the return (by clicking at the extreme left) to view the Form 10.

After verification, the officer can either accept the return or reject back to dealer for any modification. On approving, details will be transferred to the KVATIS system. On Rejecting, the application will be send back to dealer for modification. Also the officer can enter the reason for rejection in the Remarks column.

RESUBMITTED:

These are the rejected returns submitted again after modification by dealer. The officer can either approve the return or reject again if required.

INVOICE RESUBMITTED:

Please note that on accepting the return, the return and invoice will be transferred to the main KVAT database. While transferring, if any problems found in the invoice data, those invoices will be automatically rejected back (by system) to the dealer for corrections. The reasons for invoice rejection are,

- a) TIN field have characters more than 11 or contains alphabets.
- b) Amount columns contain characters.
- c) Invoice No has more than 25 characters.

These returns will have status as "**INVOICE TRANSFER FAILED**", which need to be verified and uploaded once again by the dealer. After uploading the invoices, dealer has to confirm the completion through "Print Form 10" link by selecting the return.

The invoices submitted again by dealer will be displayed for officer concurrence with the status "**INVOICE RESUBMITTED**".

Please note that the form 10 is already accepted for these cases, and only Invoices need to be accepted once again.

The various status showing for the dealer while accessing eFiling are,

INITIATED: when the dealer is filing Form 10.

SUBMITTED: when the dealer confirms the completion of form 10 and Invoice uploading.

Received: when the officer accepts the return at respective VAT Circle after verification.

Rejected For Modification: when the officer rejected the return back to dealer for any modifications. The reason for rejection can be viewed through the “Enter Form 10” link. After doing the modifications, you have to once again confirm the completion by clicking “**I Agree**” option.

Resubmitted: when the rejected returns are submitted again by the dealer after modifications.

Invoice Transfer Failed: when the system automatically rejects the invoices due to the following reasons,

- a) TIN field have characters more than 11 or contains alphabets.
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Please see the latest circulars reg. eFiling given to dealer,

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- **Concession Type** column in **sales / disposal** has been provided for entering sales transactions having tax concessions like sale to military canteen, sale to SEZ etc. For sales does not have concessions can opt for **Full Rate**.
- Please note that CST Return is not available for eFiling now and which need to be filed separately as a manual process. In Form 10, the taxable turnover need to be entered as exemption turnover to calculate tax due as zero and tax due on CST @ 3% has to be shown separately in CST Return.
- Turnover on Rubber Cess has to be shown along with Total Turnover so that Cess tax will be included with output tax due.
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- Similarly sales and purchase returns has to be entered in the “**Input tax on sale return-column F(5)**” and “**Input tax on purchase return-column G(4)**” respectively in the Vat Payable section.
- If any bank / branch / commodity is not found in the list, please inform the details to the department through the address **dpctaxes@gmail.com**.
- Consolidated details of 8B bills have to be entered in the Invoice sheet as a single row.
Example: Invoice No – From / To Series (1-1500), **Invoice Date** - Last Invoice date, **TIN** – 99999999999, **Name &Address** – Retail Sales, **Value, VAT Amount, Total Amount** – Sum of all the 8B bills.
- Other than 8B bills, all other types of sale bills and all kinds of purchase bills have to be entered individually.
- Please note that the invoice details need not be entered commodity wise or schedule wise, and to be shown only invoice wise.