

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No. 17

NOTICE FOR THE PRODUCTION OF ACCOUNTS, DOCUMENTS,

REGISTERS, STATEMENTS etc.

[See Rules]

To
Sri / Smt / Messrs

Registration Certificate No:.....
Tax Identification No.

Whereas it is necessary to verify your accounts in connection with assessment under Section 22 for the return period/ year.....OR for the purpose of any investigation / enquiry under the Act,

You are hereby directed to produce or cause to be produced the following accounts, documents, registers, statements etc. before the undersigned at.(time) on..
.....(date)

Particulars of accounts, documents, registers, statements etc to be produced.

1. **Accounts and documents** : Such as (1) General Ledger, (2) Personal Ledger, (3) Journal, (4) Cash Book, (5) Bank Pass Book, (6) Purchase Bills which shall be produced separately arranged date-wise for taxable goods at different rates and exempted goods, (7) Sales bills (8) Purchase and Invoice Register, (9) Counterfoils of delivery notes or way bills, declaration, etc., etc. (10) Stock Register or Stock Inventory as on (11) a copy of the latest Income Tax assessment order received.

2. **Statements :-**

- (1) A Trading and Profit and Loss Account for the year ended 31st March
- (2) A statement showing the total purchase value for the year of each class of goods taxable at different rates, exempted goods and goods for which exemption is claimed along with details of input tax credit..

- (3) A statement showing the total sale value for the year of each class of goods taxable at different rates, exempted goods and goods for which exemption is claimed along with details of VAT payable..
- (4) A statement of the date-wise payments of VAT, turnover tax and surcharge.
- (5) A statement of the total VAT collected.
- (6) If you are a dealer in any of the goods falling under the Second to Fifth Schedule to the Act, a statement showing the opening stock, quantity purchased from within the State, Inter-State and imported from outside India, quantity sold within the State, Inter-State, exported and sold on consignment basis outside the State, and closing stock of each class of goods falling under the said Schedules.
- (7) If you are a manufacturer, a statement of the quantitative details of raw materials used in the manufacture, the quantitative details of the various products manufactured, with the opening and closing stock for the year.
- (8) Statement showing details of Reverse Tax
- (9) Statement showing details of Special Rebate availed
- (10) Statement of Local / Interstate receipts of goods by Agency / Head Office / Branch transfer and local / interstate issues of goods by Agency / Principal / Head office / Branch transfer.
- (11) Statement of special rebating availed
- (12) Any other statements to be specified.

If you fail to appear on the said date with the above said accounts, documents, statements etc., penal action will be taken against you as contemplated under the Act and the Rules and your turnover will be liable to be determined to the best of my judgment.

Place:

Assessing Authority

Date:

(Strike out whichever is not applicable)