

THE KERALA VALUE ADDED TAX RULES, 2005

FORM No.4A

Certificate of Registration to Presumptive Tax Dealer/Permission

to opt payment of Presumptive Tax

(Delete whichever is not applicable)

[See Rule 16(14) 12 (1) }

DATE	D	D		M	M		Y	Y
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TIN*								
PIN*								

*TIN= Tax Payer's Identification Number

*PIN= Presumptive Tax Payer Identification Number

VAT OFFICE

ADDRESS

This is to certify that Shri/Smt./M/s.....whose principal place of business is situated at.....(full address) with branches at.....(full address) has been registered as a presumptive tax dealer u/s 16 of the KVAT Act, 2003/accorded permission to pay presumptive tax u/s 6(5) of the Act (delete whichever is not applicable) subject to following conditions.

CONDITIONS

1. This certificate is not transferable.
2. In case, the total turnover exceeds Rs. 50 Lakhs during the course of any financial year, the fact shall be intimated to the assessing authority within 30 days of the happening of such event.
3. Quarterly returns shall be filed as per Rules along with proof of payment of presumptive tax.
4. Tax shall not be collected on local sales.
5. Input tax, if any, paid on local purchases shall not be set off against presumptive tax payable.
6. This scheme would not apply if goods sold are procured from outside the state/purchased locally from unregistered dealer/liable to tax as first sale.
7. This permission is liable to be cancelled in the event of contravention of the provisions of KVAT Act./Rules OR conditions mentioned above.

SEAL

Signature of the Registering/Assessing Authority

Note: * Dealers already registered under KVAT Act would continue to hold TIN already held * Dealers newly registered under KVAT Act are allotted fresh TIN * Presumptive tax dealer will be allotted PIN in addition to TIN.