

Hand Book on

VAT e-Payment



COMMERCIAL TAXES DEPARTMENT GOVERNMENT OF KERALA



MESSAGE

The computerization process as part of the modernization plans are progressing at tremendous speed in Commercial Taxes Department. Kerala State introduced e-Filing of monthly returns to all the registered dealers from 1st of January, 2009. Having achieved 100% e-Filing of returns, Government has taken next logical step of introducing e-Payment to its dealers. Just as the State stood first in the country while embarking upon e-Filing, Kerala State will be first again to commence e-Payment facility to all its VAT dealers. I take great pride in dedicating the user friendly Information Technology to people of the State.

> Dr.T.M. Thomas Issac Finance Minister

FOREWORD

Kerala is the first state in India to facilitate e-filing of VAT returns to all dealers having VAT Registration. To move one step further, we now go for e-payment facility to the trading community. They can remit tax through online e-Payment along with the e-return. Data security including payment transaction is ensured through SSL Certification. KVATIS Web Application has been audited and certified by STQC. e-Payment is easy, transparent and simplifies the reconciliation procedures.

I take this opportunity to appreciate all my colleagues who have rendered relentless support to materialise this venture.

> P. Mara Pandiyan, IAS Commissioner Commercial Taxes Department

Commercial Taxes Department, Government of Kerala has introduced e-filing facility of VAT Returns to all VAT dealers, from January 2009, thereby we have become the first State in India to introduce electronic filing of tax returns. Yet, another milestone, 'e-Payment', will start from September 2009.

The e-Payment facility uses the modern techniques of Computerization to transfer the Monthly Tax amount due, directly from the Account of the Dealer or Dealer Authorized Account to the Government account. This is a simple and transparent facility which ensures online transactions on safe and secure mode.

In-order to facilitate e-Payment, the Commercial Taxes Department has made a tie with State Bank of India and State Bank of Travancore. This facility is achieved through the Integration of websites of The Commercial Taxes Department and the respective Banks. For ensuring security of the website of the Commercial Taxes Department, site auditing has been completed by **STQC**, a Govt. of India agency. Besides this, the **Verisign SSL Certification** ensures the safety of the monetary transactions.

e-Payment will be mandatory for all the TIN dealers from September 2009. The submission of e-Returns would be complete only if the Monthly Tax amount due has been paid through the e-Payment facility.

Dealers' Procedures

For availing the facility of e-Payment, Internet Banking Account is mandatory for all the TIN Registered dealers. The required User id and Password would be issued by the Bank, to those dealers who possess Internet Banking Account. Those dealers who already have an Account with The State Bank of India or The State Bank of Travancore need not open a new Account, inorder to avail the facility of e-Payment. The facility to open a Zero Balance account is available with the SBI & SBT. The dealer can approach the nearest branch for opening the account, if not have the same.

e-Payment Procedure

The Registered TIN dealers can login to the website of the Department <u>www.keralataxes.gov.in</u>, using the User id and Password obtained from the Department of Commercial Taxes, and file their e-Return using the 'File Return' link available in the Home Page, and enter their return details. Sales statement can be uploaded using the 'Upload Sales Invoice' link, and Purchase statement using the 'Upload Purchase Invoice' link available in the Home Page.

If the dealer is not liable to pay any tax, he can proceed by clicking on the **'Print Return'** link of Home Page, select the return for the respective month, check the 'I accept' check-box, and click on the 'Submit' button to complete the E-filing process.

If the dealer has the liability to pay tax, before clicking on the **'Print Return**' link of Home Page, he / she will have to click on the **'e-Payment'** link in the Home Page itself. The below screen will appear on click of **'e-Payment'** :

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File Edit	View Favor	ites Tools Help						
G Back	• O · [🖹 🗟 🟠 🍃	🔎 Search 🤺 Favorites	🙆 🍰 🗟 • 📓	0 - 🚳			
Address 🙋	http://comtax.	karala.gov.in/web/W	eeRetumPaymentSelect.jsp?d	splayType=PORM18assyr=20088	WeeReturnPlingDetView	1_ROWNEY=00010000001333323	03030302F5752303	1121 🖌 Links 🇯
ينجن	<u>N</u>		Kerala Cor	nmercial Ta	8 ixes Dep	artment	Home Login Page	Sign Out
Back to I	tome			Return ePayn	nent			
			Assessment Year	2008-2009				
SL. No	Form	Return Type	Return ID	Return Filed date	ReturnPeriod	Sales Invoice Attached	Status	Select
1	VAT (10)	ORIGINAL	320000 WR91 44/2008	21-08-2009	April	Yes	Initiated	
				Online Payment]			
ABOVT SOL	VeriSign Secured VERIFY: CENTIFICATES							2
1							Internet	<u></u>

From the above screen, select the month for which the tax amount is to be paid, and click on '**Online Payment**' button. The below screen will appear on click of '**Online Payment'** button:

	Thiruvanthapuram	
TIN : 32000030403 Name : BABA		
A second December	American Manual	1 month
Account Description	Account nead	Amount
VAT	0040-00-101-55-01	2.00
INTEREST	0040-00-110-99-05	1.00
PENALTY	0040-00-110-99-06	1.00
Total Amount		8.00
Declaration (1) I/We declare that I/We have con-	npared the above particulars with the records and boo	oks of my/Our business and the
Declaration (1) IWe declare that IWe have consame are truly,correctly and compl (2) Certified that IWe have duly pa First sale in respect of sale of med shown as exempted,IWe have pur a subsequent seller of such medici Further IWe have compared the at true,correct and complete.	mpared the above particulars with the records and boo etely stated. id tax under the Kerala Value Added Tax Act 2003 or icines mentioned above. In respect of sales of taxabl chased the goods from a dealer who has paid tax on nes. The actual amount so paid is only recouped on nove particulars with the records and books of my/our	oks of my/Our business and the maximum retail price at the point of le medicines other than first sales, MRP at the point of first sale or from subsequent sales as permitted. business and the same are
Declaration (1) IWe declare that IWe have consame are truly,correctly and compl (2) Certified that IWe have duly pa First sale in respect of sale of med shown as exempted, IWe have pur a subsequent seller of such medici Further IWe have compared the at true, correct and complete. (3) IWe certifies that the net tax di	mpared the above particulars with the records and boo etely stated. id tax under the Kerala Value Added Tax Act,2003 or icines mentioned above. In respect of sales of taxabl chased the goods from a dealer who has paid tax on nes. The actual amount so paid is only recouped on nove particulars with the records and books of my/our use has been paid at te designated bank (Chalan enclo	oks of my/Our business and the maximum retail price at the point of le medicines other than first sales, MRP at the point of first sale or from subsequent sales as permitted. business and the same are sed).
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Declaration (1) IWe declare that IWe have consame are truly,correctly and compl (2) Certified that IWe have duly pa First sale in respect of sale of med shown as exempted. IWe have pur a subsequent seller of such medici Further IWe have compared the at true,correct and complete. (3) IWe certifies that the net tax de I Accept	mpared the above particulars with the records and boo etely stated. id tax under the Kerala Value Added Tax Act 2003 or icines mentioned above . In respect of sales of taxabl chased the goods from a dealer who has paid tax on nes. The actual amount so paid is only recouped on nove particulars with the records and books of my/our ue has been paid at te designated bank(Chalan enclo Submit	oks of my/Our business and the maximum retail price at the point of e medicines other than first sales, MRP at the point of first sale or from subsequent sales as permitted. business and the same are sed).

In the above screen, the details of various Taxes , their respective Head of Account and the Amount of Tax due would be visible. From this screen, the dealer will have to choose the respective Bank ie., The State Bank of India or The State Bank of Travancore, wherever he possesses an account. The dealer should further check the **'I Accept'** check-box, and click on the **'Submit'** button. The below screen will appear on click of **'Submit'** button :

भारतीय स्टेट बैंक State Bank of India With you - all the way													Dalin
Login								21	I-Aug	-2009	9 [10:	19 A	M IST]
	Onli	ne V	'irtua	l Key	/boar	d							
User Name *	12	:#:	8	#	1		\$		&	Q)	C
Password *		3	7	2	1	5	0	9	6	8	4	=	*
Enable Virtual Keyboard	r	e d	W	q	t	1	0	u I	p	y		3	{
Cubrah Break	1 c	z	a X	v	g m	b	n	:	n <	1	175	4	1
Sumit Reset		CAP	S LOC	к			CI	EAR				195	2
Trouble log Click here to abort this t VeriSign This site uses highly secure	aing in FAQ About Phis ransaction and return to 128-bit encryption certif	<u>hina</u> the l fied b	KVAT oy Vei	1S sit riSigr	te. 1								
 Mandatory fields are marked with an asterisk (*) Do not provide your username and password anywhere ot Your user name and password are highly confidential. Ne 	her than in this page ver part with them. SBI v	vill ne	ever a	isk fo	r this	inforr	matic	ı n .					

Here, the dealer can enter his **User Name** and **Password** provided by the bank, and click on the **'Submit'** button to log into his bank account. The below screen appears on click of **'Submit'** button:

State Bank of India With you - all the way			Welco	Orline SBI me : SBLC
				C Logou
our previous site visit: 24-Aug-2009	13:47 IST			
Kerala Govt Cyber Treasur	У –		24-Aug-2009 [13:47	IST] Help
You can debit any of your trans	action accounts to pay Kerala Gov	t Cyber Treasury.		
Select an account and enter Ke	rala Govt Cyber Treasury paymen	t details		
Account No. / Nick name	Account Type	Branch	Balance	
⊙ MASULIPATNAM	Savings Account	KONKAN BHAVAN	INR 56.22	
Selected Account	MASULIPATNAM			
Merchant Reference No	711	EEA0E7C4BC038E0430A012B3CD068		
Pay Date	200	9-08-24 13:47:17.0		
TIN	320	00044004		
CIN	000	62400062524082009		
HeadAccount for VAT	304	88		
Amount for VAT	1.2	5		
HeadAccount for CST	0			
Amount for CST	0			
HeadAccount for Interest	304	92		
Amount for Interest	2.25			
HeadAccount for Penalty	0			
Amount for Penalty	0			
Total Amount	3.5			
		Confirm Reset		
	Click have to about this transaction	on and return to the Varala Cast Cultur Tran	unu eite	

In the above screen, the details of Account, Balance Amount, and Tax to be remitted would be visible. If the dealer is having more than one type of Account, he/she will have to select the Account from which the payment to be made. Further, click on the **'Confirm'** button. The below screen will appear on click of the **'Confirm'** button:

State Ba With you	ank of India • all the way				Unline Welcome : SBI
previous sit	te visit: 24-Aug-2009 13:47 IST				
erala Gov	Cyber measury			24-Aug-	2009 [13:50 IST] 🕑 <u>He</u>
lease find b	elow the last three transactions	made by you for Kerala Govt Cy	ber Treasury.		
leference Ne	Account No.	Branch Name	Transaction Date	Amount (INR)	Status
01824106	00000030444052610	KONKAN BHAVAN	24-Aug-2009	6.00	Success
01823499	00000030444052610	KONKAN BHAVAN	24-Aug-2009	7.00	Success
01821694	00000030444052610	KONKAN BHAVAN	23-Aug-2009	7.00	Success
	Merchant Reference No Pay Date	711EEA0E7C4BC038E04 2009-08-24 13:50:00.0	430AD12B3CD068		
	TIN	32000044004			
	HeadAccount for VAT	30488			
	Amount for VAT	1.25			
	HeadAccount for CST	0			
	Amount for CST	0			
	HeadAccount for Interest	30492			
	Amount for Interest	2.25			
	HeadAccount for Penalty	0			
	Amount for Penalty	0			
	Total Amount	3.5			
		Confirm	Back		

In the above screen, the dealer can verify and confirm the details related to his transaction, and click on the **'Confirm'** button. Then the below screen will appear:

	Munue O K			
https://www.onlinesbi.com/mercha	ant/merchantinter.htm			 Linis
Debit Account De Account No. 000000304440526	etails Description 10 Savings Acc	punt	Branch KONKAN BHAVAN	
Merchant Refere	nce No 711EEA0E7	C4EC038E0430A012B3CC058		
Pay Date	2009-08-21	4:30:23.0		
TIN	3200004400	1		
CIN	0006240006	021082009		
HeadAccount for	VAT 30488			
Amount for VAT	1.25			
HeadAccount for	CST 0			
Amount for CST	0			
HeadAccount for	Interest 30492			
Amount for Intere	est 2.25			
HeadAccount for	Penalty 0			
Amount for Pena	ity 0			
Total Amount	3.5	Loading		

Simultaneously, the Tax amount due would be deducted from the Dealer's Account and transferred to the Bank account. After successful deduction of amount from the dealer's account, the following screen will automatically appear.



From this screen, the dealer can either take the printout of **'Tax Payment Counterfoil'** or Download and keep the same in **pdf** format. The format of **"Tax payment counterfoil"** is as shown below:

https://www.onlinesbi.com/merchant/merchantviewchallan.h	itm?echequeNo=IK01813236@merchantCode=KV - Microsoft Internet Explorer					
	بالترالية بركت قامة State Bank of India الترام بوعاد والارامة بعري					
	Tax Payers Counterfoil					
TIN : 32000044004	Payment Status : Success					
Received from	32000044004					
Debit Account Number	00000030444052610					
Amount	3.50					
Amount in Words : Three Rupees Fifty Paise Only	Bank Ref : IK01813236					
Head of Accounts : 2009-08-21 10:26:54.0	Return reference No : 711EEA0E7C4BC038ED430A012B30C069					
VAT0040						
CST						
Others						
Date of Payment	21-Aug-2009 10:26:58					
	Print					
Done	Internet					

With in a time limit of 10 seconds, dealer will be automatically re-directed to the website of The Commercial Taxes Department along with that, **e- Chalan** will be displayed, and the submission of return will be completed automatically. The format of **e- chalan** is as shown below:

KYAT - Windows Internet Explorer				
🖉 🕑 🗢 🙋 http://210.212.239.49/web/iP/acroentPreceipt	Popup. (vp134alnED=-320000/WR0132/2009	×	😫 🚧 🛪 🦅 Wheel Search	
e Edit View Perorites Tools Help	and the second sec			
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S KNAT			💁 * 🔝 - 🖂 🖶 * Page - 1	Safety - Tools - 🔞
Sack to Home				
				Print Clos
	DEPARTM THE KERALA (ENT OF COMMERCIAL TAXES VALUE ADDED TAX RULES, 2005 (e - Chalan) Receipt for e-payment)		
Name of the dealer	Anitha Sreeni	Name of CTD Office	rul	
Registration Reference	32000044004	Treasury Receipt Date		
Bank's Reference		Treasury Sequence Number		
Remittance Date		Purpose of Remittance	Return	
Kerala Value Ad 0040 - 00 -	ided Tax Act 110-99	Kerala Gene 004	ral Sales Tax Act 0-00-102	
VAT 1	0	Tax Collections 99		
PT 2	0	Surcharge 98		
Compounded tax 3	0	Licence and Registration Fees 97		
Registration Fee 4	0	Other Receipts 95		
Interest 5	0	Kerala Tax 0045	on Luxuries Act - 00 - 105	
Penalty 6	0	Tax Collections 99		
Compounding Fee 7		Other Receipts 98		
Licence Fee 8		Kerala Mor 1475	ney Lenders Act 5 - 00 - 200	
Others 9		Administration of Money Lenders Act 98		
Central Sale 0040 - 00	s Tax Act) - 101	Other Items 96		
Tax Collections- 99	0	Kerala Agri 00	Income Tax Act 122 - 00	
Licence and Reg. Fee - 97		Tax Collection - 99 - Gross Receipts 101		
Other Receipts - 96		Surcharge - 99 - Gross Receipts 103		
Kerala Tax on Pap	er Lotteries Act	Other Receipts - 99-		
0040 - 00	- 000	GIUSS Receipts duo		

The dealer can now take the printouts of Return, Acknowledgement and e-Chalan through the **'Print Return'** link.

If the printout of e-Chalan is taken soon after the completion of e-Payment process, the dealer will be able to view only the Bank Reference Number. Whereas, the print will contain Treasury Sequence number also, after 3 to 4 days of completion of e-Payment process.

Presumptive Tax and Advance Tax have been temporarily exempted from the e-Payment facility.