



Office of the Principal Secretary & Commissioner,  
State Goods and Service Tax Department  
Government of Kerala, Thiruvananthapuram

No.CT/7932/2017-C1

Dtd 23/05/2018

**Circular No.10 / 2018**

Sub:- SGSTD – Filing of Annual Return and Financial Statements for the from period  
April, 2017 to June, 2017 – Instructions issued – reg.

As per the Kerala Value Added Tax Act, 2003 (hereinafter referred to as the said Act), dealers have to file annual return on or before 31<sup>st</sup> May of succeeding year. Goods and Services Tax has been rolled out from 1<sup>st</sup> day of July, 2017. Value Added Tax was applicable during the 1<sup>st</sup> quarter of the financial year 2017-18. In the circumstances, the following instructions are issued for filing of consolidated returns for the period from April to June 2017.

1. All the dealers who were liable to file monthly returns in Form No.10 & Form No.10 DA for April, May & June, 2017 shall file consolidated return for this period on or before 30<sup>th</sup> September, 2018.
2. All dealers who were liable to file quarterly return for the first quarter of 2017 shall file the return on or before 30<sup>th</sup> September, 2018.
3. In the case of dealers whose turnover for this period is not in excess of Rs.60 lakhs and who require no change in the already submitted returns, they need not file audited report in Form No.13 & 13A.
4. In the case of dealers filing monthly return whose turnover for this period is not in excess of Rs.60 lakhs and who require any change in the returns submitted, they shall file the consolidated return after including such changes on or before 30<sup>th</sup> September, 2018.
5. In the case of dealers filing quarterly return whose turnover for this period is not in excess of Rs.60 lakhs and who require any change in the returns submitted, they shall apply before the assessing authority and get the return revised and file the return after including such changes on or before 30<sup>th</sup> September, 2018.
6. In the case of dealers whose turnover for this period is in excess of Rs.60 lakhs and who require no change in the returns submitted, they shall file the audit report in Form No.13 & 13A as prescribed in Rule 60.
7. In the case of dealers whose turnover for this period is in excess of Rs.60 lakhs and who require any change in the return submitted, they shall file the audit report in Form No.13 & 13A incorporating the changes, as prescribed in Rule 60, and simultaneously file a request for revision of returns before the assessing authority.

8. If a dealer intends to file the consolidated return online, then he has to file 'NIL' returns for the subsequent months till March, 2018, and generate the online consolidated return.
9. Commodity-wise closing stock inventory in Form No.53 as on 30<sup>th</sup> June, 2017 shall be filed by all dealers manually or online on or before 30<sup>th</sup> September, 2018.
10. All assessing authorities shall maintain a register for entering the details of returns received, filed manually, containing the following details:
  - o Serial number in the register
  - o Name and TIN of the dealer
  - o Date of filing of the consolidated return and Form No.53
  - o Total value of the goods conceded in Form No.53
  - o The data entered in the register shall be countersigned by the controlling officer concerned on weekly basis.

All Deputy Commissioners shall acknowledge this circular.

Sd/-  
Principal Secretary & Commissioner