



State Goods and Services Tax Department, Kerala,
Tax Towers, Karamana, Thiruvananthapuram,
www.keralataxes.gov.in

KERALA GST

February 2018



STATE GOODS AND SERVICES TAX DEPARTMENT GOVERNMENT OF KERALA

1ST QUARTER REPORT [JULY 2017 TO SEPTEMBER 2017]

**STRONG
WORK
ETHIC
AND
TENACITY
WILL HELP YOU
REACH YOUR GOAL**



STATE GOODS AND SERVICES TAX DEPARTMENT

GOVERNMENT OF KERALA

1ST QUARTER REPORT [JULY 2017 TO SEPTEMBER 2017]

TABLE OF CONTENTS

Chapter 1 – GST Roll out	4
I.INTRODUCTION	4
A.GST in Kerala	4
B. Rate of tax	6
C. Nature of GST	6
D. Administration.....	7
CHAPTER-II Capacity Building Programmes initiated by the Department	8
FIRST PHASE OF TRAINING-FUNCTIONAL	8
A. Master Trainers Training (IInd Level Training)	8
b. Trainers TRAINING PROGRAMME (IIIrd Level Training).....	9
c. Training TO FIELD Officers (IV th Level Training).....	9
d. Internal Quality Checks	11
SECOND PHASE OF TRAINING.....	11
SMART Classroom	12
Structure OF TRAINING Through Smart Class Rooms	12
Training Programme	13
Details of training.....	13
Training to Lakshadweep Officials	14
THIRD PHASE OF TRAINING	14
Training to stake holders (Awareness Campaign).....	14
WORKSHOP ON GST.....	16
TECHNICAL TRAINING	18
CHAPTER-III -MIGRATION	19
DISTRICT WISE MIGRATION DETAILS (AS AT 30.9.2017)	19
Migration status of tax payers.....	20
Total dealer profile of Kerala	20
CHAPTER-IV - RETURNS	21
A. Return Filing	21
B. Extension of dates	22
C. Waiver of late fee	23

D. Reduction in late fee	24
E. RETURNS STATISTICS.	24
Return GSTR 3B District wise Defaulters	25
Return GSTR 1	26
Return GSTR 1 District wise Defaulters.....	27
FORM TRAN 1	28
TRAN 1 Filed District wise List.....	29
Compare Tran 1 credit with GSTR3 B credit	30
V. COMPENSATION RECEIVED (in crores)	30

The State Goods and service Department is taking all efforts for smooth transition from VAT regime to GST regime. Usually in the World Bank projects there is the best practice of publishing 'Quarterly project report'. It gives all information about the Project objectives, various activities undertaken and performed, qualitative description. It also does vetting of performance. At the end of the report the annexure spells out specific action points with time lines. This report is shared with DEA, Chief Secretary of the State, Department Secretary and the Project Head. The teams get the guidance from this report for future action. It is felt that in the Department also we may introduce the system. Once the system is introduced then it will get institutionalized.

This report is the output of the thought process mentioned above. It is not that only corporate sector or International development agencies do professional job. We take pride in the fact that we in Goods and Service Tax Department also bring out the report giving all basic information regarding the works done and planned. In the Department we have taken the challenge of implementation of GST as a project. There are various other sub projects we have initiated. These planned activities will get fructified in coming years to establish efficient tax administration in the State. As we go forward, we solicit suggestions from all the functionaries and also others from outside so as to improve the quality of the report. We will change the nomenclature to Quarterly Performance Report (QPR).

This report is the first Quarter Performance Report, which gives information about pre GST preparedness, GST roll out, capacity building of stakeholders as well as data of the first quarters. On the similar lines we will bring out the report for the second quarter. I urge all to use the report for analysis and to take actions in the field to achieve the objective of the department set by the Government. I request to send the suggestions, information, case studies, photographs etc on the email address gstcell.ctd@kerala.gov.in

I appreciate the works done by the TEAM.

Dr Rajan Khobragade
Prl Secretary & Commissioner

CHAPTER 1 – GST ROLL OUT

I. INTRODUCTION

Goods and Services Tax (GST) is an indirect tax for the whole of India as one unified common market. GST was introduced in India on 1 July 2017 as The Constitution 101(One Hundred and First Amendment) Act 2017, following the passage of Constitution 122nd Amendment Act Bill. The GST is governed by a GST Council and its Chairman is the Finance Minister of India and All State and UT Finance Ministers are the members. GST is a single tax on the supply of goods and services, right from the manufacturer to the consumer. Taxes paid at each stage of trade will be available in the subsequent stage of value addition as input credit set off, which makes GST essentially a tax only on value addition at each stage. The final consumer will thus bear only the GST charged by the last dealer in the supply chain, with set-off benefits at all the previous stages.

Goods & Service Tax or GST is an Indirect Tax levied on the supply of goods and services. It has replaced various indirect taxes and brought them under one umbrella to make compliance easier and was applicable throughout India which replaced multiple cascading taxes like Central excise duty, Additional duties of Customs and Excise (CVD), Special Additional Duty of Customs (SAD), Service Tax, State VAT, Central Sales Tax, Luxury Tax, Entertainment and Amusement Tax, Taxes on Lotteries, betting, and gambling etc. levied and collected previously by the Centre and State Governments. By the introduction of GST, there is going to be a paradigm shift in the way how the taxes will be collected and remitted and in overall tax administration.

A. GST IN KERALA

The implementation of GST required amendments in the Constitution so as to simultaneously empower the Centre and the States to levy and collect this tax. The state-specific law will empower the tax administration to collect the new taxes. To give effect

to the GST in the state from July 1, the government had promulgated the Kerala Goods and Services Tax Ordinance, in June last. After the roll out of GST from July 1 2017, The Kerala Legislative assembly, on 17 th August 2017 passed the Kerala Goods and Services Tax Bill, 2017. Nearly 85 per cent of traders registered under VAT in the state had migrated to GST.

The Department of Taxes is the major source of revenue of the Government of Kerala, accounting for the 3/4th of its revenues. The Department caters to 1,83,000 traders through 431 offices, across the state. The main goal of the Department is to ensure voluntary tax compliance through transparent and simplified procedures; to eliminate corrupt practices and embracing relevant technology for seamless accessibility to services and thereby ensuring trader participation in tax administration. The main activities of the Department are collection of tax, registration of dealers, recovery of arrears of tax, prevention and detection of tax offenses under a series of legislations enacted by the State and Central Governments. The critical functions of the Department such as filing of returns, payment of tax, issue of statutory forms, declaration of consignments etc, are now fully automated.

By the implementation of GST, the Government is aiming for a common national market. The tax administration is expected to become easier and compliant by this new system. The Department has introduced various measures through e-Governance to make the functioning transparent.

The State Goods and Services Tax Department of Kerala took every effort to update information regarding all the important aspects of GST law in user friendly manner through websites, e-news letter, mobile application and other trade facilitation activities for the successful implementation of GST. For the effective implementation of GST, huge efforts of capacity building of all stake holders as well as Department Staff are necessary. Representatives from trade bodies were trained with respect to the GST Law and in turn they will take forward awareness among their members. Department Staffs of State Goods and Services Tax Department of Kerala were also trained to collaborate and facilitate the same in an effective manner. Our Department has open up kiosks at all District Head

Quarters, troubleshooting mechanisms, mobile applications and published hand books in English and Malayalam that will answer almost all frequently asked questions on GST. Our Department has taken steps in the right direction to generate awareness and will be on forefront to implement GST as in the previous regime transition, Kerala has shown the way in implementing VAT.

B. RATE OF TAX

Under GST, goods and services are taxed at the following rates 0%, 5%, 12% ,18% and 28%. There is a special rate of 0.25% on rough precious and semi-precious stones and 3% on gold. In addition a compensation cess of 22% or other rates on top of 28% GST applies on few items like aerated drinks, luxury cars and tobacco products. Small Tax payers with an aggregate turnover of Rs. 1 Crore in the preceding financial year shall be eligible for composition levy, which is optional. GST as a tax on supply of Goods or services or both, except supply of alcoholic liquor for human consumption. Five petroleum products namely petroleum crude, motor spirit (petrol), high speed diesel, Natural Gas and Aviation Turbine Fuel have temporarily being kept out from the purview of GST.

C. NATURE OF GST

GST is a single tax , but it is dual in nature, both the Centre and States simultaneously levy it on a common tax base. SGST/UTGST/CGST is levied on the intra state supply of goods or service or both govern by State, Union Territory and central. IGST is levied on other type of supply of goods and service. SGST and UTGST portion of the Tax is gone to the concerned State and Union Territory exchequer respectively. CGST portion of the tax is gone to the Central exchequer. IGST is gone to a separate account shall be apportioned between the states and Union in the manner provided by the Parliament by Law on the recommendations of the GST Council.

D. ADMINISTRATION

In GST scenario as per a consensus formula thrashed out between the Centre and the states, 90% of Registered Tax Payers with aggregate turnover below and equal 1.5 Crore will be assessed for scrutiny and audit by the State Goods and Service Tax Department and remaining by the Central Goods and Service Tax Department. Assessment for scrutiny and audit of Registered Tax Payers having aggregate turnover above 1.5 Crore is apportioned between State and Central equally.

CHAPTER-II CAPACITY BUILDING PROGRAMMES INITIATED BY THE DEPARTMENT

Goods and Services Tax is a futuristic tax with the goal of making India as one market. India has witnessed major reforms in governance over the past two decades. GST is one of the biggest tax reforms in finance sector. Conceived as a second generation tax reforms following the introduction of VAT, the dual GST system proposed will be the first of its kind in the world if one takes into consideration the complex federal structure and sheer scale and size of the field level convergence and operations. Goods and Services Tax is introduced from July 1, 2017 and thus it is essential for all States to impart training on Model GST Law to all its Officials, especially the officials of the Commercial Taxes Department.

In a meeting chaired by the Revenue Secretary, Govt of India , it was decided that GST capacity building program should be conducted throughout the country in the States and Union territories in an organized manner. Accordingly, at national level source trainers have been identified, they prepared the study material and power point presentations for various sessions. These source trainers trained every state's master trainers. The responsibility of training to all the assessing authorities was entrusted with these master trainers. This way, all assessing authorities in the country got oriented and trained in Goods and Services Tax.

FIRST PHASE OF TRAINING-FUNCTIONAL

A. MASTER TRAINERS TRAINING (IIND LEVEL TRAINING)

As instructed by the Additional secretary, Department of Revenue, Government of India, Kerala Commercial Taxes department has nominated ten officials as Master Trainers to attend the GST Master Trainers Training Programme. Subsequently, nine officials were selected by NACEN vide letter No. II(11)42/2016-NACEN dated.18.07.2016. It was a 5 day in-house training programme conducted at the Fiscal Policy Institute, Bengaluru, from 1st August 2016 to 5th August,2016

B. TRAINERS TRAINING PROGRAMME (III RD LEVEL TRAINING)

Kerala Commercial Taxes Department along with NACEN conducted the third level of GST training (5 days in-house training) to train the GST TRAINERS, in Hotel Udaya Samudra from 22nd August 2016 to 26th August,2016.The training was inaugurated by Dr. Thomas Isaac, Hon'ble Minister for Finance, Kerala, Shri. Vinod Kumar, Chief Commissioner, CBEC, delivered key note address and Dr Rajan Khobragade, Commissioner, Commercial Taxes Kerala welcomed the gathering. Many renowned source trainers like Shri. Vinod Kumar, Chief Commissioner, CBEC, Kerala, Shri. Nagendra Kumar, Pr. ADG, DGCEI, Bengaluru, Shri. Ritvik Pandey, Commissioner, Commercial Taxes Department, Karnataka, Shri.Arun Kumar Mishra, Joint Secretary, Finance, Government of Bihar, Shri. Syam Kumar.V, Vice President, GSTN took various topics in GST besides various other Master trainers from both CBEC and Kerala Commercial Taxes Department.

In addition to Officials from Commercial Taxes Department, Government of Kerala, this training was also attended by officials from CBEC, officials from Puducherry, officials from Accountant General Office, retired officials from Commercial Taxes Department, Kerala and Faculties from Gulati Institute of Finance And Taxation (GIFT). A total of 62 trainees were trained during this third level training programme.

C. TRAINING TO FIELD OFFICERS (IV TH LEVEL TRAINING)

The next step was to impart training to all field officials in the State belonging to categories from Commercial tax Officers to Joint Commissioners. There were around 723 Officials in this category to be trained, the category wise breakup is shown below.

Joint Commissioners	3	
Deputy Commissioners	35	
Assistant Commissioners	128	
Commercial Tax Officers	557	

As per the Government of India direction, the Fourth level training was to be completed by December,2016 itself. Moreover, the third level training was so planned that the training do not affect the day to day activities of the department. Hence the training was scheduled in four days in two phases. That is, each batch will undergo first two days training in the month of October and the last two days training during the succeeding month. Similarly, the trainees belonging to nearby districts were bunched together for creating batches. Seven Training centres were identified throughout the State for imparting training.

Sl.No.	For Districts	Venue
1.	Thiruvananthapuram, Kollam and Alappuzha	Gulati Institute Of Finance and Taxation, Sreekaryam
2.	Pathanamthitta, Idukki and Kottayam	Hotel Arcadia, Kottayam
3.	Ernakulam and Mattanchery	Hotel Mercy, Eranakulam
4.	Thrissur and Palakkad	KILA, Thrissur
5.	Malappuram	Hotel Soorya Regency, Malappuram
6.	Kozhikode and Wayanad	Hotel Malabar Palace, Kozhikode
7.	Kannur and Kasargode	Hotel Sky Palace, Kannur

The entire training process was charted in consultation with NACEN, Kochi. The training material for the training was supplied by NACEN. The trainees were Officials from Kerala Commercial Taxes Department as well as officials from Central Board of Excise and Customs. Both Master trainers and Trainers from Kerala Commercial Taxes Department and CBEC took classes in these sessions.

D. INTERNAL QUALITY CHECKS

To ensure that the training program delivers its objectives and also constantly improvise on the methods and delivery of the training program, course evaluation forms was administered to the participants, to rate the course at the end of training which helped in understanding the efficacy of the training and to measure fulfillment of the training objectives.

SECOND PHASE OF TRAINING

As a second phase, a training on GST Model Law was organised by Kerala Commercial taxes department along with National Academy of Customs, Excise & Narcotics (NACEN) for officials mainly of Assistant Commercial Tax Officers cadre and for those officials of and above Assistant Commercial Tax Officers cadre who have missed the earlier training. The total number of officials estimated to be trained during this phase was 1144 officials spread over the State.

Since the financial year is nearly coming to an end, all the officials were busy with revenue mobilization works. At the department level, it would have been a tradeoff between revenue drive and one complete week dedicated for training including travel time to the training places. Such approach would involve loss of productive working hours, which would adversely affect the day to day working of the Department especially during the year end. Another challenge was that since the training has to be given in every districts and to complete the training within March,2017 itself, parallel batches of training has to be conducted. For such parallel batches more trainers has to be identified. The availability of venues and local arrangements were other issues to tackle.

In order to overcome these constraints and adverse negative impact on Revenue collections ,Commercial Taxes Department has taken an innovative approach of using SMART Class rooms infrastructure which is put up by the Local Self Government Department.

SMART CLASSROOM

Every department including Local Self Government Department is heavily engaged in capacity building. The training load of the LSGD is few lakhs man days per year. In order to bring efficiency in capacity building efficiency the Department has put up state -of-the-art SMART Class room with Training nodes at 5 different places Thiruvananthapuram, Kottayam, Kottarkara, Thrissur and Kannur and 28 other peripheral nodes. Out of 5 training nodes, 3 are fully functional and to these 3 training nodes all the 28 field units are attached. At all these nodes there is a sitting capacity of at least 30 personnel. That means one can take a session from any Training Node for all the peripheral units. At any given point of time it is possible to interact or conduct training sessions for around 1000 people.

At Commercial Taxes Department level, it was decided to use this infrastructure. The whole GST system is modern system with IT enabled tax administration. Therefore a thought of using modern methods of training fructified into doing meticulous planning of training for all the remaining staff of the department.

STRUCTURE OF TRAINING THROUGH SMART CLASS ROOMS

The LSGD has two ordinary training centres in fourteen districts and 3 Special training Centres throughout Kerala. The Special training centres were located at the following places.

Sl.No.	Training Centre	Districts
1	Swaraj Bhavan	Thiruvananthapuram
2	SIRD	Kottarakkara
3	Kaduthuruthi	Kottayam

All these nodes are mutually connected. It was so designed that classes were taken from the above three specialised training centres and the other four or five ordinary nodes were connected to each of these specialised training nodes. The advantage of this online training was that classes could be simultaneously taken from these three specialised nodes throughout Kerala and interaction between trainers and trainees was also possible. Moreover, trainees could attend the training at training Centres located at their own districts. Since LSGD has agreed to provide all the classrooms free of cost, the training hall rent expenses and related expenses like rent for mike, speakers etc could be saved.

TRAINING PROGRAMME

The training programme , as similar to that of first phase, was also for Four days . In order not to disturb the revenue mobilization of the Department during the fag end of the Financial year , the training was so designed that the four days training will be completed in four weeks ie. One day training per week. As the participants come to the nearest places in the same district, it was possible for them to come in the morning and go back in the evening and the next day continue their important works.

DETAILS OF TRAINING

953 officials were trained throughout Kerala from 23 nodes. This was the first time in the history of Commercial Taxes department, online training Programme was conducted to train the officials, which was very challenging. Perhaps CTD Kerala may

be the only Department in the country to use such modern technology like SMART Classroom and conducted training for 953 officials. Both trainers from Commercial taxes Department, NACEN and CBEC took classes in the training sessions. The officials were getting used to technological approaches. There were few voices citing lack of clarity etc but over all all officers cooperated. With some modifications in infrastructure, the methodology can be adapted for effective capacity building programs in future.

TRAINING TO LAKSHADWEEP OFFICIALS

In pursuance to the discussions regarding capacity building to all the officials in the country, in a meeting chaired by the Revenue Secretary, it was decided that Goods and Services Tax capacity building program should be conducted throughout the country in the states and union territories in an organized manner. In the meeting, it was decided that union territories responsibility should be taken up by the neighbouring states. Revenue Secretary Govt of India has instructed all at national level meeting that there should not be any 'dark areas' in the country where GST information has not reached and officials not trained, hence the training of Lakshadweep officials was conducted by the Commercial Taxes Department, Kerala in coordination with NACEN Kochi from 15.12.2016 to 18.12.2016. 25 officials from Accounts and revenue department of Lakshadweep administration were trained on GST.

THIRD PHASE OF TRAINING

All district Dy Commissioners were instructed to train the officials in their respect districts incorporating the amendments brought in GST . This training was conducted during the months of August and September,2017.

Around 3500 officials were trained throughout Kerala from various districts. The classes were handled by master trainers and district trainers.

TRAINING TO STAKE HOLDERS (AWARENESS CAMPAIGN)

The SGST Department Kerala has also imparted training on GST to various stakeholders like Tax payers, Transporters, Practitioners etc. throughout Kerala. The district wise training programme was charted along with CBEC authorities, the district wise details are as under:

Sl.No	District	No of participants
1	Thiruvananthapuram	3815
2	Kollam	277
3	Pathanamthitta	570
4	Alappuzha	790
5	Kottayam	200
6	Idukki	681
7	Eranakulam	698
8	Mattanchery	1266
9	Thrissur	704
10	Palakkad	60
11	Malappuram	1653
12	Kozhikkode	432
13	Wayanad	520
14	Kannur	1830
15	Kasargod	160

The process is still going on.

WORKSHOP ON GST

GST being a major tax reform in indirect taxation system of the Country, handholding support from officers to stakeholders for change in the transformation to GST is very important. To ensure trouble shooting and informing correct information to all the line departments a Working Group of officers were constituted for Line Departments facilitation to become GST compliant.

In continuation of this a one day workshop on “**ISSUES FACED BY GOVERNMENT DEPARTMENT UNDER GST**” was conducted on 28.07.2017 and 29.07.2017 in two batches at Symphony Hall, Mascot Hotel, Thiruvananthapuram. Department also created an email ID departmentgstquestions@gmail.com which was to given to all various line departments, Public sector units, Local bodies etc so as to enable them to raise their queries relating to GST.

A total of 211 Departments/Line Departments/State & Central Public sector Units were invited to participate in the workshop, these entities were divided into two batches with the first batch mainly comprising of departments/Line departments/PSU's dealing in Works contract. All were provided with softcopy and hardcopies of Advisory put by the GST Department regarding Works contract related issues and "Handbook for Departments" GST-Things to do which illustrates the following, beforehand to equip them to understand GST .

- Registration of Govt. Departments/Local authorities
- Types of Registration
- Registration procedure for TDS
- Things to do by Govt. Departments
- Diagrammatic presentation of Registration and Return processing
- TDS related Registration to DDO

- Rate of TDS

The workshop was divided into two parts

I. GST Brief overview and things to do by Departments.

II. Question & Answer Session.

On the 1st day of the Workshop 208 officers from 103 various Line Departments, Public sector undertakings took part in the Workshop. On 2nd day of the Workshop 174 officers from 108 various Line Departments, Public sector undertakings took part in the Workshop. A total of 382 Officers from 211 Line Department/PSU participated in the Work.

In order to facilitate the interaction with the line department a special Working Group headed by Jt Commissioner 1 and 3 Dy Commissioners was constituted. This groups was entrusted with the facilitation of troubleshooting for the line departments. As it was experienced that in spite of workshops and training efforts, the line departments were having doubts therefore a mechanism was put in place to conduct training for any department officials or group of officers including department officers on every Saturday. This was informed to all the Secretaries and heads of the departments so that they could interact with the concerned Dy Commissioners of the districts and undergo the training session to understand the GST related issues with respect to their department.

TECHNICAL TRAINING

In order to have an understanding on the GST Front end modules, functional training was imparted to officials on two phases.

Ist phase - 50 officials were trained as Master trainers in the first phase in Govt. Engineering College, Barton Hill, Thiruvananthapuram. Sri. Bhagwan Patil, GSTN took class.

IInd Phase - In the second phase, 1328 officials were trained throughout districts by the Master trainers.

CHAPTER-III -MIGRATION

DISTRICT WISE MIGRATION DETAILS (AS AT 30.9.2017)

District	New			Migrated		
	Composition	Non-Composition	Total	Composition	Non-Composition	Total
Alappuzha	609	2571	3180	2073	9926	11999
Ernakulam	1457	11674	13131	3944	44010	47954
Idukki	523	1445	1968	1371	5707	7078
Kannur	494	2596	3090	1849	14099	15948
Kasaragod	321	1296	1617	868	5306	6174
Kollam	714	2847	3561	2169	13021	15190
Kottayam	767	2929	3696	2670	13434	16104
Kozhikode	579	4364	4943	1824	18844	20668
Malappuram	771	3742	4513	2030	16431	18461
Palakkad	995	3503	4498	2401	12907	15308
Pathanamthitta	416	1268	1684	1330	6353	7683
Thiruvananthapuram	1119	6649	7768	2577	18994	21571
Thrissur	1241	5205	6446	2784	21369	24153
Wayanad	161	765	926	671	3748	4419
Total	10167	50854	61021	28561	204149	232710

MIGRATION STATUS OF TAX PAYERS

Total no. of dealers under VAT	265128
Total no. of dealers with turnover less Rs.20 lakhs	39315
Total no. of dealers to be migrated	225813
No. of dealers migrated	221830
Balance to be migrated	3983
Percentage of dealers migrated	98.24%

TOTAL DEALER PROFILE OF KERALA

Dealers migrated	221830
New registration	51716
Total dealers under GST	273546
New composition dealers	8449
Migrated composition dealers	34244
Total composition dealers	42693

CHAPTER-IV - RETURNS

A. RETURN FILING

The return filing process is to be further simplified in the following manner:

- i. All taxpayers would file return in FORM GSTR-3B along with payment of tax by 20th of the succeeding month till March, 2018.
- ii. For filing of details in FORM GSTR-1 till March 2018, taxpayers would be divided into two categories. Details of these two categories along with the last date of filing GSTR 1 are as follows:

(a) Taxpayers with annual aggregate turnover up to Rs. 1.5 crore need to file GSTR-1 on quarterly basis as per following frequency.

Period	Dates
July 2017- September 2017	31 st December 2017
October 2017 – December 2017	15 th February 2018
January 2018 – March 2018	30 th April 2018

(b) Taxpayers with annual aggregate turnover more than Rs. 1.5 crore need to file GSTR-1 on monthly basis for following frequency:

Period	Dates
July - October	31 st December 2017
November	10 th January 2018
December	10 th February 2018
January	10 th March 2018
February	10 th April 2018
March	10 th May 2018

B. EXTENSION OF DATES

Taking cognizance of the late availability or unavailability of some forms on the common portal, it has been decided that the due dates for furnishing the following forms shall be extended as under:

Sl. No.	FORM and Details	Original due date	Revised due date
1	GST ITC-04 for the quarter July –September, 2017	25.10.2017	31.12.2017
2	GSTR-4 for the quarter July-September, 2017	18.10.2017	24.12.2017
3	GSTR-5 for July, 2017	20.08.2017 or 7 days from the last date of registration whichever is earlier	11.12.2017
4	GSTR-5A for July, 2017	20.08.2017	15.12.2017
5	GSTR-6 for July, 2017	13.08.2017	31.12.2017
6	TRAN-1	30.09.2017	31.12.2017 (One- time option of revision also to be given till this date)

C. WAIVER OF LATE FEE

A large number of taxpayers were unable to file their return in FORM GSTR-3B within due date for the months of July, August and September, 2017. Late fee was waived in all such cases. It has been decided that where such late fee was paid, it will be re-credited to their Electronic Cash Ledger under “Tax” head instead of “Fee” head so as to enable them to use that amount for discharge of their future tax liabilities. The software changes for this would be made and thereafter this decision will be implemented.

D. REDUCTION IN LATE FEE

For subsequent months, i.e. October 2017 onwards, the amount of late fee payable by a taxpayer whose tax liability for that month was 'NIL' will be Rs. 20/- per day (Rs. 10/- per day each under CGST & SGST)

E. RETURNS STATISTICS.

GSTR 3B	July 2017	August 2017	September 17
Total number of Dealers due for filing	196533	208516	220449
Total number of Dealers filed	180091	182121	185479
Defaulters	16442	26395	34970

RETURN GSTR 3B DISTRICT WISE DEFAULTERS

Sl.No	District	July 17		August 17		September 17	
		Defaulters		Defaulters		Defaulters	
		Migrated Dealers	Newly registered Dealers	Migrated Dealers	Newly registered Dealers	Migrated Dealers	Newly registered Dealers
1	Thiruvananthapuram	2291		3213	506	2765	1158
2	Kollam	1148		1673	132	2021	315
3	Pathanamthitta	388		594	72	1722	167
4	Alappuzha	1152		1582	157	1886	392
5	Kottayam	1053		1589	141	1912	314
6	Idukki	438		623	77	746	175
7	Ernakulam	3320	1	5045	638	6273	1412
8	Mattancherry	0		0	0	0	0
9	Thsissur	1359		1923	203	2340	501
10	Palakkad	798		1140	156	1430	319
11	Malappuram	1129		1649	139	2015	349
12	Kozhikode	1618		2274	191	2764	479
13	Kannur	1105		1613	108	1968	272
14	Kasargode	342		474	44	580	105
15	Wayanad	300		407	32	498	76
	District not shown						16
	Total	16441	1	23799	2596	28920	6050

RETURN GSTR 1

GSTR 1	July 2017
Total number of Dealers due for filing	196424
Total number of Dealers filed	150599
Defaulters	45825

RETURN GSTR 1 DISTRICT WISE DEFAULTERS

Sl.No	District	Defaulters	
		Migrated Dealers	Newly Registered Dealers
1	Thiruvananthapuram	5402	
2	Kollam	3024	
3	Pathanamthitta	1236	
4	Alappuzha	2801	
5	Kottayam	3008	
6	Idukki	1364	
7	Ernakulam	8476	1
8	Mattancherry	0	
9	Thsissur	3490	
10	Palakkad	2607	
11	Malappuram	4466	
12	Kozhikode	4674	
13	Kannur	3389	
14	Kasargode	1113	
15	Wayanad	774	
TOTAL		45824	1

FORM TRAN 1

Description	Number filed	Amount (in Lakhs)
Total number of Dealers filed	9543	1192.60
Number of Dealers opted for CGST credit	3324	1088.06
Number of Dealers opted for SGST credit	6828	104.54

TRAN 1 FILED DISTRICT WISE LIST

Sl.No	District	Total No. of dealers filed	Amount CGST(in Lakhs)	Amount SGST(in Lakhs)
1	Thiruvananthapuram	675	159.12	7.02
2	Kollam	770	11.98	6.38
3	Pathanamthitta	268	3.38	2.69
4	Alappuzha	308	14.07	2.54
5	Kottayam	657	26.68	8.62
6	Idukki	276	3.37	2.01
7	Ernakulam	2658	662.87	46.51
8	Mattancherry	0	0	0
9	Thsissur	996	67.03	5.54
10	Palakkad	651	54.47	5.02
11	Malappuram	759	19.46	5.07
12	Kozhikode	643	39.09	7.16
13	Kannur	508	21.25	4.05
14	Kasargode	235	2.48	0.90
15	Wayanad	134	2.64	1.01
16	District not Shown	5	0.16	0.01
TOTAL		9543	1088.06	104.54

COMPARE TRAN 1 CREDIT WITH GSTR₃ B CREDIT

COLLECTION (in crores)

Month	August 2017	September 2017	October 2017
SGST	737.22	800.87	737
CGST	437.96	482.59	457.98
IGST	195.78	243.51	254.30
CESS	9.91	13.55	7.65
IGST credit utilized for payment of SGST(AG verified)	451.74	763.46	822.64
Vat Collection other than LNG	132.66	60.29	62.25

V. COMPENSATION RECEIVED

(IN CRORES)

Month	Revenue to be protected every month [Projected Collection taking base Year as 2015-16]	Collection from VAT and pre Gst Taxes	SGST Collection	IGST through settlement (Fund Transfer)	Compensation Received
July 2017	1822	1450	0	0	372
August 2017	1822	133	799	452	438
September 2017	1822	60.29	807.05	763.45	191.21

ACTION- RESPONSIBILITY – TIME LINE MATRIX

SI No	Action point	Nodal officer	Time line	Remarks
	CAPACITY BUILDING AND AWARENESS			
1	Continuous capacity building	Respective Dy Commissioner	Every Saturday class for the requesting Department / officers	To be continued by browsing the news/ interacting with district officers in District Collectors Meeting
2	Clarifying GST Law doubts	All GFCs	Continuously	
3	Clarify GST rates doubts	Palghat GFC	Continuously	
4	Clarify GSTN related quarries	State GFC	Continuously	
5	GST questions	Thiruvananthapuram GFC	Continuously	
6	Line Department capacity building documentation	JC1		Pending
7	Up load all the resource material – Presentation, modules, reference documents, list of useful websites, FAQs	ITMC	Immediate	Done
8	Prepare the flow charts and put up in all offices	Dy Commissioners	Immediate	Pending To be facilitated by HQ GST Cell

9	Put up display boards in all DHQ	Dy Commissioners	Immediate	Pending
10	Conduct district GST facilitation Committee meeting	Dy Commissioners	Monthly	Conducted
11	Conduct State GST Facilitation Committee Meeting	Commissioner	Bi monthly	Conducted
12	Technical training to officers MIGRATION	Dy Commissioners	Monthly	After monthly conference they may do demo on one module and newer things
13	The dealers completed part A but not the B. Identify such dealers Share the list with Intelligence Do test purchase whether they are issuing tax invoices Give notice to get registered and take follow up actions as per the law	Dy Commissioners of district and Dy Commissioner Intelligence	Regularly	
14	Bill collection and test purchase Identify specific sector wise dealers in every district. Say 500 points. Regularly without giving any intimation do test purchase and collection of bills. Wherever needed do test purchase based on intelligence gathered. NEW REGISTRATION	Dy Commissioner Intelligence	Every weekly – different time. Break the monotony	JC 1 to follow up with Dy Commissioner Intelligence.
15	Identify the Dealers who got Deemed registered Start verification of statutory documents to ensure	Dy Commissioner and respective	Regularly. Follow the	All back log to be completed

	genuine dealer	intelligence officers	principle of completing previous quarter work in the next quarter.	and we should be online from April onward.
16	RETURNS Compare tax remittance in GSTR 3 B with VAT returns of all Dealers	Dy Commissioner and respective officers in the Circles	Regularly	As above.
17	Compare credit availed with TRAN1	-do-	-do-	-do-
18	Compare credit availed with VAT credit availed	-do-	-do-	-do-
19	Compare GSTR 3 B with GSTR 1			
20	Compare GSTR 3B – GSTR 1 – TRAN1	-do-	-do-	-do-
21	Find out non filers and inform them to file Returns	-do-	-do-	-do-
22	Find out non filers and find out among them whether there are high tax payers contact them on priority and intimate them to file Returns regularly to avoid complications in future	-do-	-do-	-do-
23	Nodal officer to visit Circles and districts OTHER MISCELLANEOUS ACTIONS	Jt Commissioners and other Nodal officers	Fortnightly	
24	District GFC report to be submitted to State GFC Cell. The format is already shared with all.	Dy Commissioners	Immediate	
25	Dy Commissioners to send the report regarding	Dy Commissioner		

	access to GST Information system to all officers. System administrators to collect information from all officers and put up through Dy Commissioners			
26	District report regarding Line Department trainings on every Saturdays to be sent to State Line Department Working Group.	Dy Commissioner	Immediate	JC 1 to follow up.
27	1 st QPR works to be completed by Feb end	Dy Commissioner and Assessing authorities		
28	2 nd QPR works to be completed by March end	-do-		
29	3 rd QPR works to be completed by April end	-do-		

PUBLICATIONS

SI No	Publication	Remarks
1	SGST Act Kerala	Available on website www.keraltaxes.gov.in
2	CGST Act, UT GST Act, IGST Act and compensation Act	-do-
3	Advisory on Works contract	-do-
4	Advisory on Pharmaceuticals	-do-
5	Advisory on Excess ITC carry forward	-do-
6	FAQ	-do-
7	GST Capacity building	-do-
8	GST migration	-do-
9	Line Department hand book on GST	-do-
10	All amendments in the Acts/ Rules – notifications, circulars	-do-
11	GST File distribution between Center and State	-do-

IMPORTANT WEBSITES:

SI No	Website	Remarks
1	www.keralataxes.gov.in	Official website of SGST Department Kerala
2	www.cbec.gov.in	Official Website of Central Board of Excise and Customs
3	www.icaai.org	Official website of Institute of Chartered accountants of India
4	www.lcmai.in	Official website of Institute of Cost Accountants of India
5	www.gstn.org	Official website of Goods and Services Tax Network