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Trade Circular: 1 /2024

Sub: Payment of tax under KGST, KVAT and CST Act – due date of filing returns and payment– procedure for making payment under new notifications for oil companies - reg

- Ref: 1. Notification No. S.R.O. 343, 344 and 346/2024, dated 27/03/2024.
2. G.O. (Rt.) No. 95/2024/Taxes, dated 02/02/2024.

The Government has decided to collect an amount not less than 70% of the tax to be paid under the Kerala General Sales Tax Act 1963, Kerala Value Added Tax Act, 2003 and the Central Sale Tax Act, 1956 (hereinafter referred to as the Legacy Acts) by the Oil companies in the previous month by the seventh of every month and to extend the date of filing return and payment of the remaining tax under the Legacy Acts from the existing due date to the 15th of the month following such return period.

In the Kerala Value Added Tax Information System (KVATIS), there exists a facility for making payment of the tax under the Kerala General Sales Tax Act, 1963 in advance but there is no similar facility for making such payment under the Kerala Value Added Tax Act, 2003 and the Central Sale Tax Act, 1956. The Government have accorded sanction for the development of a new software “Kerala Indirect Tax Information System (KITIS)” replacing the KVATIS system as per the G.O. vide the reference 2nd cited. But the new software is in the development stage as on date.

As there is no facility at present to make payment of tax under the Kerala Value Added Tax Act, 2003 and the Central Sale Tax Act, 1956 through KVATIS

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in advance, it is imperative to lay out a methodology to make such payment so as to implement the provisions of the notification referred above and ensure timely payment of tax to the state exchequer. Hence the following modalities are suggested for the payment of tax and filing of returns until the deployment of KITIS.

The Oil Companies may opt for the manner specified in items 1 or 2 for the submission of monthly returns under Kerala Value Added Tax Rules, 2005:

1. Payment of tax through the e-Treasury Portal

(a) The Oil Company can opt to make 70% of the tax paid in the preceding month of the return period by the seventh of the month following the return period tax through the e-Treasury Portal following the instructions issued as per the Trade Circular No. 18/2023 of the Commissioner of State Tax. The dealer may also avail of the existing facility in KVATIS for the payment of tax under the KGST Act;

(b) While filing monthly returns, in Form No. 10 on or before the 15th, the Oil Company can claim exemption on the turnover in proportion to the tax amount already paid at the rate of 70% of the tax paid under the Acts in the preceding month of the return period.

or

2. Alternate Online Filing Method for the return in Form No.10

(a) The Oil Company can make 70% of the tax paid under the Legacy Acts in the preceding month of the return period by the seventh of the month following the return period through the e-Treasury Portal following the instructions issued as per the Circular No. 18/2023 of the Commissioner of State Tax;

(b) The Oil Company shall make the payment of the remaining amount of tax payable through the e-Treasury Portal and the details of the challan as well as the return in Form 10 shall be emailed to the official email address of the Taxpayer Services Division on or before the 15th of the month following the return period. On receipt of the e-mail, the assessing authority of the Taxpayer Services Division will acknowledge the receipt of the same.

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The above facility is limited to the payment of tax under Legacy Acts by the Oil Companies.

This circular shall come into force at once.

Commissioner

This document is approved in e-Office and does not require a signature in ink.