

**CIRCULAR No.41/08**

Sub: Re-scheduling the various due dates for filing of Returns under Kerala Value Added Tax Act-Reg

Rule 22 of the KVAT Rules, 2005 prescribes the dates for filing of monthly and annual returns by various categories of dealers. The present practice observed is that almost all dealers are filing returns on tenth and fifteenth of every month, which results in overcrowding at the offices which result in failure to give prompt service to the tax payers. It is also noticed that the preliminary scrutiny of the returns by the officers suffers, as a result. It is perceived that the above state of affairs is seriously hampering the efforts of the tax administration in increasing the revenue, and providing better facilities for the tax payers. Hence in the interests of administration and to make the system more flexible it has been decided to re- schedule the various due dates for filing of returns as under;

Every dealer whose annual net tax payable for the preceding year was rupees ten lakhs and above.	On or before the tenth day of the month following the return period
Every dealer whose annual net tax payable for the preceding year was above Rupees two lakhs but below Rupees ten lakhs	On or before the fifteenth day of the month following the return period
Every dealer whose annual net tax payable for the preceding year was above Rupees Twenty five thousand but below Rupees two lakhs	On or before the twentieth day of the month following the return period
Others	On or before the twenty-fifth day of the month following the return period

Similarly, the date of submission of quarterly returns shall be on or before the twenty-fifth day of the month following the return period.

This shall be effective from the return period of September, 2008  
Consequential changes in the Rules are being effected.

All officers shall ensure that the above instructions are complied with and it shall be brought to the notice of the dealers and displayed in the notice board of the offices

COMMISSIONER