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അസാധാരണം EXTRAORDINARY

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.49/2024/TAXES.

Dated, Thiruvananthapuram, 27th March, 2024.

14th Meenam, 1199.

S. R. O. No. 343/2024

In exercise of the powers conferred by section 57 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala hereby makes the following rules, further to amend the Kerala General Sales Tax Rules, 1963 namely:-



RULES

1. *Short title and commencement.* - (1) These Rules may be called the Kerala General Sales Tax (Second Amendment) Rules, 2024.

(2) Save as otherwise provided in this rule,-

(a) sub-rule (7) of rule 2 shall be deemed to have come into force on the 1st day of April, 2023 and the remaining provisions of these rules shall come into force at once.

2. *Amendment of the Rules.* - In the Kerala General Sales Tax Rules, 1963,-

(1) in rule 10, in sub-rule (2), in clause (a), -

(a) for the words, symbol and figure, “Form No.9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;

(b) for the word and figure, “Form 9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;

(2) in rule 11, for the word and figure, “Form No.9 ”, the words and figure “the form prescribed under rule 21AA” shall be substituted.”;

(3) in rule 18, -

(a) in sub-rule (1), for the words, symbol and figure, “Form No.9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;

(b) in sub-rule (2), for the words, symbol and figure, “Form No.9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;

(c) in sub-rule (2A), for the words, symbol and figure, “Form No.9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;

(d) sub-rule (2B) shall be omitted ;

(e) in sub-rule (3), -

i. for the words, symbol and figure, “Form No.9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;

ii. for the words, symbol, figures and brackets, “sub-rule (2A) or (2B)”, wherever it occurs, the words, symbol, bracket, figure and letter “sub-rule (2A)” shall be substituted.”;



- (f) in sub-rule (4), for the words, symbol and figure, “Form No.9 ”, the words, figure and letter “the form prescribed under rule 21AA” shall be substituted.”;
- (4) in rule 18A,
- (a) in sub-rule (1A), for the word and figure, “Form 9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;
- (b) in sub-rule (1D), for the word and figure, “Form 9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;
- (5) in rule 21, -
- (a) for sub-rule (7), the following sub-rule shall be substituted, namely;
- “(7) Every dealer who is liable to pay tax under the Act and whose taxable turnover in a year is not less than ten thousand rupees, including those who are liable to be assessed under section 7 or every dealer who is required so to do by an assessing authority by a notice, shall submit a return or returns in the format prescribed under rule 21AA to the concerned assessing authority showing the total and taxable turnover, the amount or amounts actually collected by way of tax or taxes, the amount of tax due on the taxable turnover for the preceding month or months to which such return or returns relates and the proof of payment of the full amount of the tax due for that month, on or before,-
- (a) the tenth day of the month following the return period for those dealers, other than oil companies, whose annual tax liability for the preceding financial year was ten lakhs rupees or more; and
- (b) the fifteenth day of the month following the return period for oil companies and all other dealers.

Provided that an amount not less than ninety percent of the tax payable on the taxable turnover for the month of March, every year, shall be paid on or before the end of that month by electronic means.

Provided further that, for every return period other than March, an amount not less than seventy per cent of the tax payable for the preceding month of the return period shall be paid by the oil companies by electronic means, in such manner, as may be specified by the Commissioner through an order, and intimate such



payment and furnish a copy of the electronic challan to the assessing authority on or before the seventh day of the month following such return period.

Provided also that where payment of any tax or other amount due under the Act is made by electronic means, the payer shall furnish an electronic challan as an electronic record containing the treasury remittance particulars through the Kerala Value Added Tax Information System.

Provided also that the Commissioner of State Tax may for the reasons to be recorded in writing, by order, specify a class of dealers who shall produce before the assessing authority a receipt from a Government Treasury, a crossed cheque, or a crossed demand draft in favour of the assessing authority drawn on any bank within the local area of jurisdiction for the full amount of the tax or taxes payable on the taxable turnover for the preceding month or months to which the return (s) relate (s)

Explanation- “Oil Companies” shall have the same meaning as assigned to it in the explanation (a) to clause (c) of sub-section (1) of Section 5 of the Kerala General Sales Tax Act, 1963”;

- (b) in sub-rule (7A), -
- i. the words and figure “either under Section 9 or ” shall be omitted;
 - ii. for the word and figure, “Form 9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;
- (c) in sub-rule (7B), -
- (i) the words and figure “under Section 9 or ” shall be omitted;
 - (ii) for the word and figure, “Form 9 ”, the words and figure “the form prescribed under rule 21AA” shall be substituted.”;
- (d) in sub-rule (11), for the word and figure, “Form 9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;
- (e) in sub-rule (12), for the words, symbol and figure, “Form No.9 ”, the words, figure and letters “the form prescribed under rule 21AA” shall be substituted.”;
- (6) in rule 21AA, for the marginal heading “procedure where the payment is made by electronic means” the following marginal heading shall be substituted, namely.-



“Procedure for filing return electronically”;

(7) rule 37B, 37C and 37E shall be omitted;

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government have decided to amend Kerala General Sales Tax Rules, 1963 to collect an amount not less than 70% of the tax amount paid by Oil Companies in the previous month by the seventh of every month and to extend the date of filing of the return and payment of the remaining tax under the Act from the existing due date to 15th of the month following the return period.

The notification is intended to achieve the above object.

