



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.104/2024/TD.

*Dated, Thiruvananthapuram, 31st July, 2024*

*16th Karkadakam, 1199.*

**S. R. O. No. 667/2024**

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 make 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 (Third Amendment) Rules, 2024.

(2) It shall come into force on the 1<sup>st</sup> day of August, 2024.

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

(1) in rule 3, clause (ea) shall be renumbered as (eb) and before the clause (eb) so renumbered, the following clause shall be inserted, namely:—

“(ea) “Kerala Indirect Tax Information System”, in short, “KITIS” means an electronic portal managed by the Kerala State Goods and Services Tax Department for the purpose of this Rule;”

(2) sub-rule (2) of rule 10 shall be omitted;

(3) in rule 18,-

(a) in sub-rule (1),

(i) for the words “Every dealer liable to pay tax under the Act, irrespective of the quantum of his total turnover every registered dealer and every dealer liable to get himself registered under the Act shall”, the words “Every registered dealer shall” shall be substituted;

(ii) for the words “first day of May”, the words “30<sup>th</sup> day of April”;

(iii) after the words, figure and letters “rule 21AA”, the words “electronically through Kerala Indirect Tax Information System” shall be inserted;

(b) in sub-rule (2), after the words, figure and letters “rule 21AA ”, the words “electronically through Kerala Indirect Tax Information System” shall be inserted;

(c) in sub-rule (2A), after the words, figure and letters “rule 21AA ”, the words “electronically through Kerala Indirect Tax Information System” shall be inserted;



(d) for sub-rule (3), the following sub-rule shall be substituted, namely:-

“(3) Every registered dealer liable to submit a return in the form prescribed under rule 21AA under sub-rules (1) or (2) and any dealer filing a revised return under sub-rule (2A) shall make payment, by electronic means through the Kerala Indirect Tax Information System, of the full amount of tax or taxes due for the year based on the return or the full amount of tax or taxes collected by him, whichever is higher after deducting there from the payment, if any, made for the year. Failing which the assessing authority shall serve upon the dealer a demand notice in Form 14 and the dealer shall pay the sum demanded within the time and in the manner specified therein.

Provided that as a result of such revision of return under sub-rule (2A), if the tax payable by the dealer increases, in addition to the tax or taxes so payable, the interest under sub-section (3) of section 23 shall also be paid.

Provided further that the Commissioner of State Tax may, for reasons to be recorded in writing, by order, specify any other mode of payment, for such period as may be specified therein.”

(4) in rule 21, in sub-rule (7),-

(a) for the words, symbol and figure “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”, the words “Every registered dealer” shall be substituted;

(b) for the second and third proviso to clause (b), the following provisos shall be substituted, namely:-

“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 through the Kerala Indirect Tax Information System on or before the seventh day of the month following such return period:



Provided also that the payment of any tax or other amount payable under this rule shall be made by electronic means through the Kerala Indirect Tax Information System:”

(5) for rule 21AA, the following rule shall be substituted, namely:-

“21AA. Procedure for filing returns electronically.— Every dealer who submits an electronic return under rule 22A, shall submit their returns in Form No. 9 electronically through Kerala Indirect Tax Information System.

Provided that those, who are defaulters in filing monthly e-returns through the Kerala Value Added Tax Information System, shall also submit such returns in Form No. 9, electronically, through Kerala Indirect Tax Information System”

(6) for rule 22A, the following rule shall be substituted, namely:-

“22A. *Mode of submission of returns:-* (1) Every registered dealer liable to submit a return or statement under these rules shall submit such return in the form prescribed under rule 21AA electronically through the Kerala Indirect Tax Information System. Such electronically submitted return or statement shall be authenticated in such manner as may be specified by the Commissioner of State Tax by an order.

Provided that the Commissioner of State Tax may for the reasons to be recorded in writing, by order, specify a class of dealers who shall file the returns manually for such period as may be specified therein along with the proof of the payment made in such mode as may be specified therein.

(2) Where the return is submitted through electronic means, an acknowledgement shall be made available through the electronic portal not later than the due date for the filing of the return for the subsequent return period.

(3) Where any registered dealer after furnishing a return under this rule discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by any authorities under the Act, he shall rectify such



omission or incorrect particulars within two months from the last day of the return period to which the return relates, subject to payment of interest under the Act.”

(7) For FORM No. 9, the following form shall be substituted, namely:–

“FORM No.9

*[See rule 10,11,18 & 30 under KGST Rules / rule 22 & 25 under KVAT Rules / rule 6(1) & (1A) under CST Rules]*

MONTHLY RETURN /ANNUAL RETURN

(to be filed in electronic form)

Date of Filing	
Return Period	
Return Type (Original / Revision 1 / Revision 2 etc.)	
KGST No.	
TIN	
CST	
TPS Division / TPS Circle	
Name and address of the dealer	
Trade Name (if any)	
Constitution of business (Proprietorship/Partnership/ Company/ Society etc.)	
Nature of Business (KSBC / Petroleum Pump / Bar Hotel / LNG / Oil Company etc.)	
Particulars of branches, if any, with no. of such branches	



**PART 1 – SALES****(a) Particulars of Turnover**

Sl. No.	Act	Nature of Transaction	Name of Goods	Schedule	Rate of Tax	Point of Sale	Total Turnover	Turnover on which exemption is claimed	Taxable turnover (8) - (9)	Tax collected	Tax due on taxable turnover ((10) x rate of tax in %)	Comounded tax due	Total tax payable ((11) or [(12) + (13)] whichever is higher)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)

**(b) Particulars of Turnover**

Series no. of bills issued		
Sl. No.	Series from	Series to

**PART 2 – PURCHASES****Details of Purchase**

Sl. No.	Act	Nature of Transaction	Name of goods	Schedule	Rate of Tax	Purchase Value	Tax paid on purchase.	Cess and other levies paid on purchase.	Total (7+8+9)	Eligible for Input Tax Credit (Yes / No)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)



**PART 3 – TAX SUMMARY****KGST**

Particulars		Tax Details
(a)	(i) Total due for the period of return (PART 1 KGST - col 14)	
	(ii) KGST Advance Tax paid if any (for the current return period)	
	(iii) KGST excess paid if any, carried forward [PART 3 (a)(v)] from previous return	
	(iv) Balance KGST payable [(i) – ((ii) – (iii))]	
	(v) Excess KGST Paid if any carried forward to next month [(ii) + (iii) - (i)]	
(b)	Surcharge due	
(c)	AST (Cess on petroleum products to be transferred to KIIFB levied under section 5D of the KGST Act.)	
(d)	Social Security Cess levied and collected as per sub-section (1) of section 6 of the Kerala Finance Act, 2008	
(e)	Social Security Cess on the sale of Petrol and Diesel levied under clause (i) sub-section (2A) of section 6 of Kerala Finance Act, 2008	
(f)	Social Security Cess on the sale of IMFL levied under clause (ii) sub-section (2A) of section 6 of Kerala Finance Act, 2008.	

**KVAT**

Particulars		Tax Details
(g)	(i) Total VAT Output Tax due for the period of return (PART 1 KVAT-col 14)	
	(ii) Excess VAT / ITC balance carried forward from previous return [PART 3 KVAT (g)(ix) of previous return]	
	(iii) Tax paid on Purchase eligible as Input Tax Credit [PART 2 sum of KVAT col 8 if eligible for ITC is yes in column 11]	
	(iv) Total VAT due [(i)-(ii)-(iii)]	
	(v) VAT Advance Tax Paid if any	
	(vi) Balance VAT payable [(iv) – (v)]	
	(vii) VAT excess paid / ITC balance available for adjustment against CST due [(ii)+(iii)+(v)-(i)]	
	(viii) VAT excess paid / ITC balance adjusted towards CST due [PART-3 CST (h)(vi)]	



	(ix) VAT excess paid / ITC balance if any carried forward to the next return period	
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**CST**

Particulars		Tax Details
(h)	(i) Total CST tax due for the period of return (PART 1 CST - col 14)	
	(ii) CST Advance Tax Paid, if any.	
	(iii) Excess CST carried forward from previous return if any [PART 3 – (h)(v) of previous return]	
	(iv) Balance CST due [(i)-(ii)-(iii)]	
	(v) Excess Paid if Any carried forward to next month [(ii)+(iii)-(i)]	
	(vi) Balance due adjusted from VAT credit available in PART 3 – KVAT (g)(viii)	
	(vii) Balance CST Payable [(iv)-(vi)]	

**PART 3(A) – TAX PAYABLE****KGST**

Particulars	Tax	Rate of Interest	Delay in Days	Interest due	Total
(a) KGST Payable [Part 3 (a) (iv)]					
(b) Surcharge Payable [Part 3(b)]					
(c) AST (Cess on petroleum products to be transferred to KIIFB levied under section 5D of the KGST Act.) [Part 3(c)]					
(d) Social Security Cess levied and collected as per sub-section (1) of section 6 of the Kerala Finance Act, 2008 [Part 3(d)]					
(e) Social Security Cess on the sale of Petrol and Diesel levied under clause (i) sub-section (2A) of section 6 of Kerala Finance Act, 2008 [Part 3(e)]					





(f)	Social Security Cess on the sale of IMFL levied under clause (ii) sub-section (2A) of section 6 of Kerala Finance Act, 2008. [Part 3(f)]					
TOTAL PAYABLE						

**KVAT**

Particulars		Tax	Rate of Interest	Delay in Days	Interest due	Total
(g)	VAT Payable [Part 3(g) (vi)]					

**CST**

Particulars		Tax	Rate of Interest	Delay in Days	Interest due	Total
(h)	CST Payable [Part 3(h) (vii)]					

**PART 4 – REVISION OF RETURN****KGST REVISED**

Particulars		Figures as per filed return	Figures as per revision	Tax effect (3-2)	Rate of Interest	Delay in Days	Interest due (5x6)	Total (4+7)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
(a)	(i) Total KGST due for the period of return (PART 1 KGST - col 14)	*						
	(ii) KGST Balance at credit (Part 3 (a) (v))	*	(if not carried forward to the next return period)					
	(iii) Balance KGST payable[(i)-(ii)]	*						



	(iv) Excess KGST Paid if any carried forward to next return period [(ii) - (i)]	*						
(b)	Surcharge Payable	*						
(c)	AST (Cess on petroleum products to be transferred to KIIFB levied under section 5D of the KGST Act.)	*						
(d)	Social Security Cess levied and collected as per sub-section (1) of section 6 of the Kerala Finance Act, 2008	*						
(e)	Social Security Cess on the sale of Petrol and Diesel levied under clause (i) sub-section (2A) of section 6 of Kerala Finance Act, 2008	*						
(f)	Social Security Cess on the sale of IMFL levied under clause (ii) sub-section (2A) of section 6 of Kerala Finance Act, 2008	*						

\* Prefilled from last filed return for the period

#### KVAT REVISED

Particulars		Figures as per filed return	Figures as per revision	Tax effect (3-2)	Rate of Interest	Delay in Days	Interest due (5x6)	Total (4+7)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
(g)	(i) Total VAT OPT due for the period of return (PART 1 KVAT-col 14)	*						
	(ii) Tax paid on Purchase eligible as Input Tax Credit [PART 2 sum of KVAT col 8]	*						
	(iii) VAT Balance at credit [PART 3 (g) (ix) from filed return]	*	(if not carried forward to next return period)					
	(iv) Balance VAT payable [(i)-(ii)-(iii)]	*						
	(v) VAT excess paid / ITC balance available for adjustment against	*						



		CST due [(ii)+(iii)-(i)]							
(vi)		VAT excess paid / ITC balance adjusted towards CST due [PART 3 (g) (viii)]	*						
(vii)		VAT excess paid / ITC balance if any carried forward to the next return period [(v)-(vi) above]	*						

\* Prefilled from last filed return for the period

### CST REVISED

Particulars		Figures as per filed return	Figures as per revision	Tax effect (3-2)	Rate of Interest	Delay in Days	Interest due (5x6)	Total (4+7)
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
(h)	(i)	Total CST due for the period of return (PART 1 CST col 14)	*					
	(ii)	CST at credit (if not carry forwarded to next return period) [Part 3 CST (h)(v)]	*	(if not carried forward to the next return period)				
	(iii)	CST balance due for the period of return [(i)-(ii)]	*					
	(iv)	CST excess paid if any carry forwarded to next month [(ii)-(i)]	*					
	(v)	CST balance due adjusted from VAT credit available [Part 3 KVAT (g)(viii)]	*					
	(vi)	Balance CST payable [(iii)-(v) above]	*					

\* Prefilled from last filed return for the period



**PART 5 – TAX REMITTANCE****Tax Remittance Particulars**

Treasury / Bank	Chalan / Ref. No	Chalan Date	ACT	Head of Account	Amount Remitted (Rs.)
SUBTOTAL					
SUBTOTAL					
<b>TOTAL AMOUNT PAID</b>					

**DECLARATION**

I, ..... son/daughter of Sri/Smt..... do hereby solemnly declare that to the best of my knowledge and belief, the information furnished in the return and the annexures and statements. Accompanying it relevant to the month /quarter/half year/year ending, are correct complete and truly stated and in accordance with the provisions of the Kerala General Sales Tax Act, 1963 / Central Sales Tax Act, 1963 / Kerala Value Added Tax Act, 2005 and the Rules made thereunder.

Place:

Name &amp; Signature of Authorised Signatory

Date:

Status of Authorised Signatory

**Enclosures:**

1. Format of Sales list and Purchase list.



Type of Transaction (Sales / Purchase / Sales Return / Purchase Return / Interstate Sale / Interstate Purchase / Interstate-Stock Transfer (inward)/ Interstate-Stock Transfer (outward)/export/import etc.)	Point of Sale (first point/ subsequent point / last point)	Counter-party registration number	Counter-party name	Document Number	Document Date	Value (₹)	Tax (₹)	Cesses and other levies (₹)	Total (₹)
1	2	3	4	5	6	7	8	9	10

2. A copy of the stock inventory as on 31<sup>st</sup> March ..... is annexed (applicable only in case of annual return).

#### INSTRUCTIONS FOR FILING RETURN

- (1) The Return in Form No.9 can be filed online only when registration has been renewed for the current financial year.
- (2) The Return in Form No.9 can be filed online only when Form No.9 of the previous return period has been filed.
- (3) The Return in Form No.9 can be filed only if payment, if any declared in the Return has been paid online.
- (4) The Return in Form No.9 without discharging complete liability will not be treated as a valid return.
- (5) The return filed shall include transactions of all places of business under the registration under



the KGST Act, KVAT Act and CST Act.

(6) In the case of goods taxable at the sale point of taxation, the turnover is the sale value.

(7) In the case of goods taxable at the purchase point, the turnover is the purchase value.

(8) The turnover of each class of goods subject to different rates of tax and exempted goods shall be shown separately.

(9) The return shall be signed by the proprietors, in the case of the firm by any partner, in the case of the company by any Director, in the case of the Co-operative Society by its President or Secretary or by any other person who is duly authorised in this behalf in Form No. II.

(10) In the case of goods coming under the Fifth Schedule, the turnover on the first sale and last sale shall be shown separately.

(11) The turnover liable to purchase tax under S.5A is the purchase value.

(12) Total turnover subject to turnover tax and tax under Sec.5A shall be shown separately under separate headings.

(13) The advance tax paid if any against the return period will be given credit in the Tax Summary Part.

(14) The columns in Part 3, Part 3 (A) and Part 4 will be generated as mentioned in the particulars. Other columns have to be filled by the dealer.

(15) The dealer can file revised returns against the original return or revised return, as per the Act and Rules.

(16) If excess paid/ credit, if any is carried forward to the next return period, then the same will not be available for adjustment in revised returns.

(17) If a revised return is filed after filing the next month's return, then excess paid/ credit figures will not be carried forward to the next month's return. Then the dealer can file a refund application for the same.”

3. For FORM No. 9A 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.)

A new software named, “Kerala Indirect Tax Information System”, in short, “KITIS” has been developed to replace the existing “Kerala Value Added Tax Information System (KVATIS)”. The Government of Kerala have decided to prescribe a new format in Form No. 9 under Kerala General Sales Tax Rules, 1963 for filing returns under the Kerala General Sales Tax Act, 1963 (15 of 1963), Kerala Value Added Tax Act, 2003 (30 of 2004) and Central Sales Tax Act, 1956 (Central Act 74 of 1956). This has necessitated amendment in the Kerala General Sales Tax Rules, 1963.

The notification is intended to achieve the above object.

