

No.C1-3860/14/CT

Office of the Commissioner  
Commercial Taxes  
Tax Towers, Karamana P.O  
Thiruvananthapuram 695002  
Dated: 31.01.2014

**CIRCULAR No. 4/ 2014**

Sub: - KVAT Act, 2003 – Sec 42- Audited Report and Statements in Form No.  
13 & 13A- Extension of time limit for filing 'Audit Report' of the year  
2012-13 - Reg  
Ref:- Circular No.06/2013

Taking into account the representations received from various trade bodies, the time limit for filing certified Audit Report in Form No. 13 and statement of particulars in Form 13A relating to the assessment year 2012-13, for 'companies' is extended upto 15<sup>th</sup> February 2014.

All assessing authorities shall take note of the above position.

COMMISSIONER