

STATE GOODS AND SERVICES TAX DEPARTMENT
NOTIFICATION

[No. 05/2025-State Tax]

No. SGST/958/2025-PLC1

Dated:01-04-2025

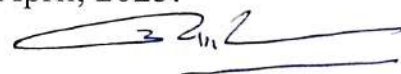
In exercise of the powers conferred by sub-rule (2) of Rule 35A of the Kerala General Sales Tax Rules, 1963, the Commissioner of State Tax hereby notifies the additional documents to be accompanied by and the additional conditions to be complied by the person -in -charge of a conveyance carrying petroleum products falling under Sl.No.1 of the Schedule appended to section 5 of the Act, or by the person - in -charge of the said product who stores the same while in transit or otherwise, other than the transport or storage of the petroleum products for the oil companies mentioned in explanation (a) to sub-section (1) of section 5 of the Kerala General Sales Tax Act, 1963(hereinafter referred to as "the Oil Companies"), wherein the quantity of the said goods is more than fifty litres, as follows,-

1. Any person in-charge of a conveyance ,who carry petroleum products from outside the state, other than the conveyance carrying petroleum products for the Oil Companies, shall accompany the documents, specified hereunder;
 - i. The original copy of the permit obtained from the Deputy Commissioner of State Tax, Taxpayer Services Head Quarters, Thiruvananthapuram in the specified format Annexed herewith.
 - ii. A document showing the purpose for which the petroleum products are being brought into the state.
 - iii. Sale bill /delivery note in respect of the goods transported.
2. Any person in-charge of a conveyance, other than the conveyance of the Oil Companies, who carry petroleum products brought from outside the state shall comply with the conditions specified hereunder;
 - i. For the purpose of obtaining the permit, an application prepared

manually shall be submitted before the Deputy Commissioner of State Tax, Taxpayer Services Head Quarters, Thiruvananthapuram, either by the person himself who purchases the petroleum product or by his Authorised Representative, in the format annexed herewith.

- ii. The permit shall be granted by Deputy Commissioner of State Tax, Taxpayer Services Head Quarters, Thiruvananthapuram only after conducting enquiry/physical verification of business through the field officers of the State GST Department.
 - iii. The approval of the application for permit shall be informed to the applicant either through e-mail or SMS and the applicant shall collect the original copy of permit from the Deputy Commissioner of State Tax, Taxpayer Services Head Quarters, Thiruvananthapuram.
 - iv. The intimation regarding approval/rejection of the application shall be communicated to the applicant within ten working days of the receipt of the application.
 - v. The permit issued shall be valid for three days from the date of issuance of the same.
 - vi. The maximum quantity of petroleum products that can be brought in a single permit is restricted to 75 litres.
 - vii. Only one permit per week shall be issued to a person.
 - viii. Where any conveyance transporting petroleum products is intercepted by an officer not below the rank of an Assistant State Tax Officer at any place and require the person in charge of the said conveyance to make arrangement for physical verification, the person in charge of the conveyance shall be liable to produce the permit and allow such officer for the inspection of goods and conveyance.
3. Any person who stores the petroleum products brought either from outside or inside the state at anywhere in the state, other than than for the storage by the Oil Companies, shall comply with the following conditions.
- i. Shall maintain a self-certified usage log or record showing the actual usage of the petroleum products.

- ii. If the purchaser brings the products for the furtherance of business, the usage log or record must be certified by a chartered accountant at the end of each month.
- iii. Copy of the permit obtained from the Department shall be kept in the storage place if the stored products include those brought from outside the state also.
- iv. The aforementioned documents, including the self-certified usage log, chartered accountant's certificate (if applicable), and copy of the permit, shall be produced before the Deputy Commissioner of State Tax, Taxpayer Services Head Quarters, Thiruvananthapuram for verification purposes, prior to the issuance of subsequent permits for interstate purchases.
- v. The said document shall also be made available for verification by the authorities of the State GST Department at the storage place.
4. Notwithstanding anything contained above, compliance of conditions/accompanying of documents, as above, are not applicable if the petroleum products are brought into the state by filling as a fuel in the fuel tank of vehicles' internal combustion engine, as per the specifications of the manufacturer.
5. All the above documents to be maintained and the conditions to be complied are in addition to the documents to be maintained as per sub-rule (1) of Rule 35A of the KGST Rules 1963.
6. This notification shall come into force from 10th April, 2025.



AJIT PATIL I A S
COMMISSIONER

ANNEXURE

KERALA STATE GOODS AND SERVICES TAX DEPARTMENT PERMIT FOR TRANSPORTATION OF PETROLEUM PRODUCTS FROM OUTSIDE THE STATE

(See Rule 35A(2))

Permit No.:

Office Address:

Valid up to:

Date of Issue:

- 1 Details of Applicant
 - i Name
 - ii Address
 - iii Registration number if any
under KGST/KVAT/GST Act
 2. Details of the petroleum product brought in
 - i Type of petroleum product
 - ii Quantity (in litres)
 - iii Purpose of transportation
 - iv Place of purchase
 - v Name and address details of
the seller
 3. Details of Vehicle (if known at the
time of obtaining permit)
 - i Type of vehicle
 - ii Registration No
 - iii Driver's Name
 - iv Driver's License Number
 - v Whether hired or not
- 4 Details of permits obtained if any
within 6 months of the date of
application (mention number of
permits with permit number and
date)

5

Declaration:

I hereby declare that the information provided above is true and correct. I understand that the transportation of petroleum products is subject to the conditions specified in the notification and I agree to comply with the same.

Name and Signature of the Applicant: _____

DECLARATION OF ISSUING AUTHORITY

I, _____, Deputy Commissioner, Taxpayer Services Head Quarters, Thiruvananthapuram hereby declare that:

I have verified the details provided by the applicant and found them to be true and correct.

I hereby grant permission to the applicant to transport petroleum products from outside the state, subject to the conditions specified in the notification.

Name and Signature: _____

Seal: _____

Date: _____

KERALA STATE GOODS AND SERVICES TAX DEPARTMENT			
PERMIT FOR TRANSPORTATION OF PETROLEUM PRODUCTS FROM OUTSIDE THE STATE (See Rule 35A(2) of KGST Rules, 1963)			
Permit No.:			Office Address:
Valid up to:			Date of Issue:
1	Details of Applicant		
	i	Name	
	ii	Address	
	iii	Registration number if any under KGST/KVAT/GST Act	
2.	Details of the petroleum product Product		
	i	Type of Petroleum Produc	
	ii	Quantity (in literes)	
	iii	Purpose of Transportation	
	iv	Place of purchase	
	v	Details of the supplier	
3.	Details of Vehicle (if known at the time of obtaining permit)		
	i	Type of vehicle	
	ii	Registration No	
	iii	Driver's Name	
	iv	Driver's License Number	
	v	Whether hired or not	

Declaration:

I hereby declare that the information provided above is true and correct. I understand that the transportation of petroleum products is subject to the conditions specified in the notification and I agree to comply with the same.

Name and Signature of the Applicant: _____

DECLARATION OF ISSUING AUTHORITY

I, _____, Joint Commissioner, Pathanamthitta, hereby declare that:

I have verified the details provided by the applicant and found them to be true and correct.

I hereby grant permission to the applicant to transport petroleum products from outside the state, subject to the conditions specified in the notification.

Name and Signature: _____

Seal: _____

Date: _____