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Trade Circular No. 05/2025

Sub: KGST Act, 1963 - furnishing of Certificate of Audit and Statements in Form No. 50A & Form No. 50B for the Financial Year 2024-25 through e-mail - Instructions - Reg.

Sub-rule (14B) of Rule 32 of the Kerala General Sales Tax Rules, 1963 requires every dealer whose total turnover in a financial year exceeds forty lakhs rupees to have their accounts audited by a Chartered Accountant and furnish a certificate of audit in Form 50A, duly signed by the Chartered Accountant, along with a statement in Form 50B to the assessing authority.

Certain technical issues have been reported in the online filing of forms through the Kerala Indirect Tax Information System (KITIS). Accordingly, as an interim arrangement, it has been decided that the Audit Reports and related Statements in Forms 50A and 50B, required to be filed under the Kerala General Sales Tax Act, 1963 for the financial year 2024-25, may be submitted through e-mail to the respective Assessing Authority marking copy to the Jurisdictional Joint Commissioner. The e-mail IDs of the concerned officers are enclosed as Annexure-I to this document.

Once the technical issues in KITIS are resolved, further instructions in this regard will be issued in due course. All dealers are requested to follow the above directions.

COMMISSIONER (i/c)

