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No.

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.50/2024/TAXES.

Dated, Thiruvananthapuram, 27th March, 2024.

14th Meenam, 1199.

S. R. O. No. 344/2024

In exercise of the powers conferred by section 92 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala hereby make the following rules further to amend the Kerala Value Added Tax Rules, 2005 issued under G.O. (P) No. 42/2005/TD dated 31st March, 2005 and published as S.R.O. No.315/2005 in the Kerala Gazette Extraordinary No.675



dated 31st March, 2005, namely:-

RULES

1. *Short title and commencement.*- (1) These Rules may be called the Kerala Value Added Tax (Second amendment) Rules, 2024.

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

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

2. *Amendment of the Rules.* — In the Kerala Value Added Tax Rules, 2005,-

(1) rule 11 shall be omitted;

(2) in rule 22, for sub-rule (1), the following sub-rule shall be substituted, namely,-

(1) Every dealer registered under the Act and every dealer liable to get registered under the Act other than a dealer to whom rule 24 applies or a dealer who deals exclusively in goods included in the first schedule to the Act, or every dealer who is required to do so by the assessing authority shall, for every return period, submit to the concerned assessing authority, a return in Form No. 10, showing the details of total turnover, turnover on which exemption is claimed, taxable turnover, output tax due, tax collected, input tax credit availed of, tax due including reverse tax, if any, and the tax paid separately for that return period 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, the oil companies shall make payment of an amount not less than seventy per cent of the tax payable for the preceding month of a return period electronically through the Kerala Value Added Tax Information System and intimate the 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.



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"

(3) for rule 72A, the following rule shall be substituted, namely:-

"72A. Without prejudice to the powers of Revisional Authorities, in cases where the revision petitioner files revision under section 57, along with the proof of payment of 30% of the disputed amount in such revision, and furnishes security for the balance amount, stay may be granted on collection of the disputed amount for a period of one year or till the disposal of the revision, whichever is earlier.";

(4) after rule 72A, the following rule shall be inserted, namely, -

"72B. In case where appeals under section 55 or section 60 are filed with the proof of payment of a pre-deposit amount payable under the second proviso to sub-section (4) of section 55 or sub-section (1A) of section 60 respectively along with collected tax, if any, the balance amount in dispute shall be deemed to have stayed till the disposal of the appeal."

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 Value Added Tax Rules, 2005 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.

