



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Monday

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17th January 2022

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3rd Makaram 1197

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No.

203

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.8/2022/TAXES.

Dated, Thiruvananthapuram, 17th January, 2022

3rd Makaram, 1197

S. R. O. No. 67/2022

In exercise of the powers conferred by section 57 of the Kerala General Sales Tax Act, 1963 (15 of 1963), read with section 58A thereof 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 (Amendment) Rules, 2022.

(2) It shall be deemed to have come into force on the 10th day of June, 2021.

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

- (1) in rule 21AA, in the proviso, for the figures, words and symbol “31st March, 2020”, the figures, words and symbol “31st March, 2021” shall be substituted;
- (2) in Form No. 9A, after the figures, symbol and word “Year 2019-20”, the figures and symbols “/2020-21” shall be substituted.

By order of the Governor,
RAJESH KUMAR SINGH,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As a large number of Indian Made Foreign Liquor dealers had defaulted in filing Kerala General Sales Tax returns for the year 2019-20, they were permitted to file manual return for the year 2019-20. During the year 2020-21 also, large number of Indian Made Foreign Liquor dealers could not e-file Kerala General Sales Tax returns through Kerala Value Added Tax Information System. Thereby the Government suffered revenue loss. In the above circumstances, Government, having considered it necessary in public interest so to do, have decided to permit the Indian Made Foreign Liquor dealers to file manual returns along with demand drafts for the payment of Turnover Tax due, pertaining to the year 2020-21 also.

The notification is intended to achieve the above object.

