



Office of the Commissioner of the State Goods and Services Tax  
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File No. SGST/5717/2024-PLC1

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TRADE CIRCULAR No. 14/2024 - KERALA GST

Sub:SGSTD - Implementation of new software for filing of  
returns and Payment of tax under legacy Acts -instructions  
issued-reg-

- Ref: 1. Notification SRO 664/2024 dtd 31.7.2024  
2. Notification SRO 665/2024 dtd 31.7.2024  
3. Notification SRO 666/2024 dtd 31.7.2024

1. Filing of returns under the Kerala Value Added Tax Act 2003, Kerala General Sales Tax Act 1963 and Central Sales Tax Act 1956 are being carried out through the software Kerala Value Added Tax Information System (KVATIS). Now the GST Department has replaced the existing software with new software 'Kerala Indirect Tax Information System' in short 'KITIS' and the same has been brought into operation with effect from 1st August 2024. Necessary amendments have been brought into the relevant provision of Kerala General Sales Tax Rules, 1963, Kerala Value Added Tax Rules, 2005 and Central Sales Tax Act Rules, 1957 as per the notification issued on 31st July 2024 under S.R.O No 665/2024, S.R.O No. 666/2024 and S.R.O. No. 667/2024 respectively for the implementation of filing of return under the above three Acts and to make payment through the new software. In the circumstances, the following instructions are issued.
2. The due date for filing of return under the Acts mentioned above as per the Kerala General Sales Tax (Second Amendment)

Rules, 2024, Kerala Value Added Tax (Second Amendment) Rules, 2024 and Central Sales Tax Act (Amendment) Rules, 2024, has already been prescribed as,

- (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.
3. The due date for filing annual returns under the above three Acts is the 30th day of April, every year.
  4. Further to the above, Oil Companies are required to make payment of an amount not less than seventy percent of the tax payable for the preceding month of a return period electronically on or before the seventh day of the month following such return period.
  5. The Form 10 return that was prescribed under Kerala Value Added Tax Rules, 2005 and was used in KVATIS has been replaced with Form 9 return and the return under all the three acts mentioned above are to be filed in this single return in Form 9 vide the Kerala General Sales Tax (Third Amendment) Rules, 2024, Kerala Value Added Tax (Third Amendment) Rules, 2024 and Central Sales Tax Act (Second Amendment) Rules, 2024.
  6. The portal for filing return and making payment through the new software is **[www.kitis.keralataxes.gov.in](http://www.kitis.keralataxes.gov.in)**
  7. The copy of the notifications are available in the official website of the Kerala Goods and Services Tax Department [www.keralataxes.gov.in](http://www.keralataxes.gov.in)

This is issued with the approval of the Commissioner,

ABRAHAM RENN S IRS  
SPECIAL COMMISSIONER

*– This document is electronically approved in e-Office on 03-08-2024. Hence it does not require an ink signature –*