



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 13 Vol. XIII	തിരുവനന്തപുരം, ബുധൻ Thiruvananthapuram, Wednesday	2024 ജൂലൈ 31 31st July 2024 1199 കർക്കടകം 16 16th Karkadakam 1199 1946 ശ്രാവണം 9 9th Sravana 1946	നമ്പർ No. 2483
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.103/2024/TD.

Dated, Thiruvananthapuram, 31st July, 2024

16th Karkadakam, 1199.

S. R. O. No. 666/2024

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 (Third Amendment) Rules, 2024.

(2) It shall come into force on the 1st day of August, 2024.

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

(1) in rule 2, after clause (h), the following clause shall be inserted, namely:-

“(ha) “Kerala Indirect Tax Information System”, in short, “KITIS” means an electronic portal managed by the Kerala State Goods and Services Tax Department;”

(2) in rule 22,-

(a) in sub-rule (1),-

(i) for the words, “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” shall be omitted;

(ii) for the words, symbol and figure, “Form No.10”, the words, figure and letter “the form prescribed under rule 24D” shall be substituted;

(iii) for the proviso, the following proviso shall be substituted, namely:-

“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 Indirect Tax Information System on or before the seventh day of the month following such return period.”;

(b) in sub-rule (2),- for the words, symbol and figure, “Form No.10”, the words, figure and letter “the form prescribed under rule 24D” shall be substituted.;

(c) in sub-rule (3), for the words, symbol and figure, “Along with the return in Form No. 10 the following records also shall be submitted”, the words, figure and letter “The following records shall be submitted on or before the due date for furnishing the



return in the form prescribed under rule 24D” shall be substituted.;

(d) for sub-rule (6), the following sub-rule shall be substituted, namely:-

“(6) Every dealer liable to submit a return in the form prescribed under rule 24D under sub-rules (1) or (4) or (4A) and any dealer filing a fresh return under sub-rule (5) shall make payment of the full amount of tax or any other amount due for the return period based on the return, electronically, through the Kerala Indirect Tax Information System and, in the case of a revised return under sub-rule (4A) or fresh return under sub-rule (5), in addition to the tax so payable, the interest payable under sub-section (5) of Section 31 shall also be paid, failing which the assessing authority shall serve upon the dealer a demand notice in Form No. 12 and the dealer shall pay the sum demanded within the time and in the manner specified therein.”

(e) for sub-rule (7), the following sub-rule shall be substituted, namely:-

“(7) If the return is submitted without making any payment of the tax or other amount payable therein, the assessing authority shall serve upon the dealer a notice in Form No. 12 and the dealer shall pay the sum demanded along with interest, if any, within the time and in the manner specified therein.”

(f) sub-rule (8) shall be omitted;

3. rule 23 shall be omitted;

4. rule 24 shall be omitted;

5. rule 24A shall be omitted;

6. rule 24B shall be omitted;

7. For rule 24C, the following rule shall be substituted, namely:-

“24C. Filing of returns by dealers holding registration under Central Sales Tax Act, 1956. The dealers holding registration under Central Sales Tax Act, 1956 and who are liable to file returns in accordance with sub-rule (1) of rule 6 of Central Sales Tax (Kerala) Rules, 1957 shall submit their return in Form No.9 prescribed under rule 21AA of the Kerala General Sales Tax Rules, 1963 electronically through the Kerala Indirect Tax Information System in the manner specified



under rule 22A of the Kerala General Sales Tax Rules, 1963”

8. for rule 24D the following rule shall be substituted, namely:-

“24D. *Electronic filing of returns.*- (1) The dealers liable to file returns as per sub-section (2A) of section 20 shall file returns in Form No.9 prescribed under rule 21AA of the Kerala General Sales Tax Rules, 1963 electronically through the Kerala Indirect Tax Information System in the manner specified under rule 22A of the Kerala General Sales Tax Rules, 1963”

9. in rule 25,

(1) in the marginal heading, the words “ and Branches” shall be omitted;

(2) sub-rule (2) shall be omitted;

10. in rule 27A, for the words “Kerala Value Added Tax Information System”, the words “Kerala Indirect Tax Information System” shall be substituted;

11. Rule 30 shall be omitted;

12. Rule 31 shall be omitted;

13. Rule 32 shall be omitted;

14. Rule 33 shall be omitted;

15. Rule 34 shall be omitted;

16. in rule 58, in sub-rule (17), for the words, symbol and figure, “along with the annual return in Form No.10”, the words, figure and letter, “on or before the due date for furnishing annual return in the form prescribed under rule 24D” shall be substituted.

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.)

A new software named, “Kerala Indirect Tax Information System”, in short, “KITIS” has been developed to replace the existing “Kerala Value Added Tax Information System (KVATIS)”. The Government of Kerala have decided to prescribe a new format in Form No. 9 under Kerala General Sales Tax Rules, 1963 for filing returns under the Kerala General Sales Tax Act, 1963 (15 of 1963), Kerala Value Added Tax Act, 2003 (30 of 2004) and Central Sales Tax Act, 1956 (Central Act 74 of 1956). This has necessitated amendment in the Kerala Value Added Tax Rules, 2005.

The notification is intended to achieve the above object.

