



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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16th Karkadakam 1199

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9th Sravana 1946

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No.

2482

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.102/2024/TD.

Dated, Thiruvananthapuram, 31st July, 2024

16th Karkadakam, 1199.

S. R. O. No. 665/2024

In exercise of the powers conferred by sub-section (3) and (4) of Section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Government of Kerala hereby make the following rules further to amend the Central Sales Tax (Kerala) Rules, 1957, namely:-



RULES

1. *Short title and Commencement.*- (1) These Rules may be called the Central Sales Tax (Kerala) (Second Amendment) Rules, 2024

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

2. *Amendment of the Rules.*- In the Central Sales Tax (Kerala) Rules, 1957,-

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

“(da) “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 6, -

(a) in sub-rule (1), for the word and figure, “Form 10 prescribed under the Kerala Value Added Tax Rules, 2005 ”, the words, symbol and figure and letters “the Form No. 9 prescribed under the rule 21AA of the Kerala General Sales Tax Rules, 1963” shall be substituted;

(b) for the existing 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.”

(c) for sub-rule (2A), the following sub-rule shall be inserted, namely:-

“(2A) Where any registered dealer after furnishing a return under sub-rule (1) or (2) discovers any omission or incorrect particulars therein, other than as a result of the scrutiny, audit, inspection or enforcement activity by any authorities under the Act, he shall rectify such omission or incorrect particulars within two months from the last day of the return period to which the return relates, subject to payment of interest under the Act:”



3. after rule 6, the following rule shall be inserted, namely:-

“6A. Electronic filing of returns.— (1) The dealers liable to file returns as per sub-rule (1) of rule 6 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”

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 Central Sales Tax (Kerala) Rules, 1957.

The notification is intended to achieve the above object.

