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SGST Policy Division

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Circular No 15/2024-Kerala SGST

Sub:KGST Act, 1963 – Authentication of return and statements
filed through new software KITIS – 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 Kerala Value Added Tax Act 2003, Kerala General Sales Tax Act 1963 and Central Sales Tax Act 1956 are to be carried out through a new software 'Kerala Indirect Tax Information System' in short 'KITIS' from 1st August 2024 onwards. 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 and published as per 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.

2. As per the notifications mentioned above, the returns under the aforementioned acts are to be filed through a return in Form No. 9 and in the manner prescribed under Rule 22A of the Kerala General Sales Tax Act 1963 and such electronically filed returns and statements are to be authenticated by the dealer. The said rule empowers the Commissioner of State Tax to specify the manner of authentication of the returns or statements filed electronically through the Kerala Indirect Tax Information System.

3. In the circumstances mentioned above and in exercise of the powers conferred by rule 22A of the Kerala General Sales Tax Rules 1963, the Commissioner of State Tax hereby specifies that the electronically filed return or statement under the aforementioned Acts through Kerala Indirect Tax Information System (KITIS) shall be authenticated through electronic verification code sent to the registered mobile number of the dealer in KITIS, not later than the due date for filing such return.

COMMISSIONER

This document is electronically approved in e-Office on 17-08-2024. Hence it does not require to be signed in ink –