





STATE GOODS AND SERVICES TAX DEPARTMENT

KITIS PORTAL USER GUIDE

ADVANCE TAX PAYMENT BY OIL COMPANIES

1. ADVANCE TAX MODULE:

As per proviso to Rule 21 of KGST Rule and relevant provisions of KVAT and CST Rules, for every return period other than March, an amount not less than seventy per cent of the tax payable for the preceding month of the return period shall be paid by the Oil Companies by electronic means through the Kerala Indirect Tax Information System on or before the seventh day of the month following such return period.

Services related to payment of advance tax prior to filing of returns can be accessed under the PAYMENTS Section by clicking on the Advance Payments option.



Advance payments can be made in the KITIS portal against each return period till the due date of the respective return.

On clicking Advance Payments, two options will be available (Refer Fig 5.1). The New Payment option is for making fresh advance tax payments and the Payment history option to view the list of advance payments that has already been made.

	•	KITIS			*	R
PAYMENTS		Advance Payments / New Paymer	it			
Advance Payments	~					
O New Payment		Make New Payment				
O Payment History		Return Type* Financi Please Select Return Ty Plea	al Year* Month'	* ase Select Return M⁄	Upload Supporting Document	:
RETURNS					Choose File Noen	
🖍 Return Filing	>	ACT*	TAX TYPE*	AMOUNT	(₹)* ACTIONS	
					+	

2. New Payment

This option lets you make advance tax payments for a return period. From the PAYMENTS section click on the New Payment option, for making advance tax payments.

turn Type*	Financial Year	* Month*	Upload Supporting	Document 🐧
FORM-9 V	2024-25	✓ July	∽ Choose File	No file chose
ACT*		TAX TYPE*	AMOUNT(₹)*	ACTION
Please Select Act Type	~	Please Select Tax Type 🗸 🗸	Enter Amount	

You are required to furnish the following information by selection from the available options (Refer Fig 5.2).

- 1. Return Type (Form No.9 for KVAT / KGST / CST)
- 2. Financial Year
- 3. Return Month
- 4. Act

The Kerala Value Added Tax Act-2003 The Kerala General Sales Tax Act-1963 The Kerala Money Lenders Act-1958

The Central Sales Tax Act-1956

5. Head of Account

Tax CollectionsSocial Security Cess on
Petrol/Diesel SaleCess on Petroleum Products -
KIIFBSocial Security Cess - KFA 2008

6. Amount

For making advance tax payments for different ACTs, different Head of Accounts, you can use the

+

button so that additional options become available (See Fig 5.3).

ACT*	TAX TYPE*	AMOUNT(₹)*	ACTIONS
The Kerala Value Added Tax Act - 2003 🗸	Value Added Tax 🗸	1000000	
The Kerala General Sales Tax Act - 1963 🗸	Tax Collections ~	500000	Ū
The Kerala General Sales Tax Act - 1963 🗸	Social Security Cess on Petrol/Diesel Sale \checkmark	100000	۵
The Kerala General Sales Tax Act - 1963 🗸	Cess on Petroleum Products - KIIFB 🛛 🗸	200000	Û
			+
		Total Amount: ₹	1800000

Once the information related to advance tax are made, click on the Proceed to Payment button. This will take you to the e-Treasury payment gateway from where; electronic fund transfer can be completed by selecting the required payment option (Refer Fig 5.4).

e-Treasury Govern	ment of Kerala		
Select Payment Option			ePayment permitted foreign Countries
Net Banking (Direct)	Select Bank		
I	FEDERAL BARN	State Bank of India	Canara Bank
Payment Gateway 1 (New)		• • • • •	
Fieleneo	Bank of Baroda	🖌 कि ऑफ हीरंग Bank of India	ODBI BANK IDBI Bank
Payment Gateway 2			
		Management Indian Overseas Bank	Punjab National Bank
	Union Bank of India		

3. PAYMENT HISTORY

From the payment history option under PAYMENTS, you can get the list of all advance tax payments made along with the status of payments. You can get the particulars of payments on clicking the View button (Refer fig 4.5)

	• •	KITIS * 🏽					*		
PAYMENTS		ල Advance Payment / Pay	ment History						
C Advance Payments	~		Llaterry						
 New Payment 		Advance Payment	History					Make New	/ Payment
O Payment History		ARN	DATE OF PAYMENT	RETURN TYPE	RETURN PERIOD	GRN	AMOUNT(₹)	STATUS	ACTIONS
RETURNS		ADT1722412253711	31-07-2024	FORM-9	Aug-2024	NA	1	Failed	
🔄 Return Filing	>	ADT1722246216918	29-07-2024	FORM-9	Jul-2024	NA	33	Unknown	
		ADT1721626140114	22-07-2024	FORM-9	Aug-2024	NA	1	Failed	
		ADT1721565704350	21-07-2024	FORM-9	Jul-2024	NA	1	Unknown	

4. ADJUSTMENT OF ADVANCE PAYMENTS IN THE RETURN:

Credit of the advance payments made at the portal under the tax heads, will be automatically available in the respective periodic returns for which advance payments are made. Whereas advance payments in respect of Cess, the dealers need to declare only the balance amount in the Return filed in Part - Taxes – KGST – 6 (c) to (f).

KGST

	PARTICULARS	TAX DUE
(a)	i. Total KGST due for the period of return	100
	ii. Advance Tax paid for KGST if any	0
	iii. Excess KGST carry forwarded from previous return if any	0
	iv. Balance KGST payable	100
	v. Excess KGST to be carry forwarded to next month if any	0
(b)	Surcharge due	0
(c)	AST (Cess on petroleum products to be transferred to Kerala Infrastructure Investment Fund Board levied under section 5D of the KGST Act)	0
(d)	Social Security Cess levied and collected as per sub section (1) of section 6 of the Kerala Finance Act, 2008	0
(e)	Social Security Cess on the sale of Petrol and Diesel levied under subsection (2A) of section 6 of Kerala Finance Act, 2008	0
(f)	Social Security Cess on the sale of IMFL levied under subsection (2A) of section 6 of Kerala Finance Act, 2008	0

KITIS Support Mail Id : <u>kitishelp.sgst@kerala.gov.in</u> KITIS Support Mobile Number / Whats app : 94465 05527