



## STATE GOODS AND SERVICES TAX DEPARTMENT

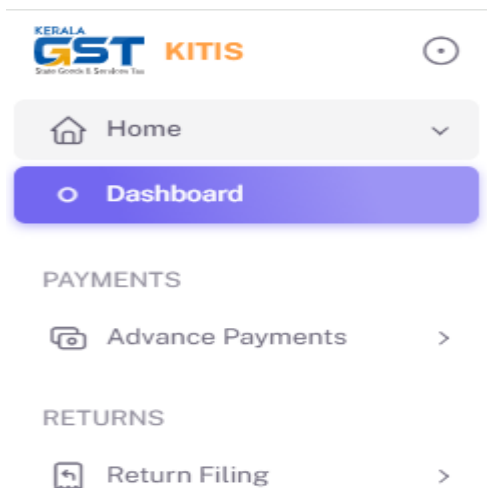
### KITIS PORTAL USER GUIDE

#### ADVANCE TAX PAYMENT BY OIL COMPANIES

##### 1. ADVANCE TAX MODULE:

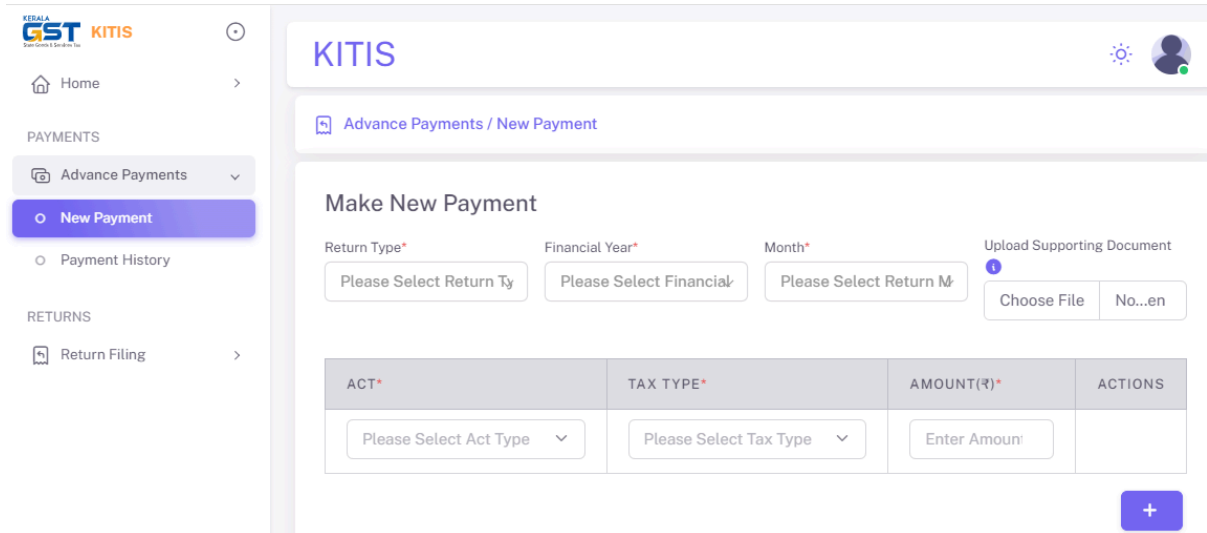
As per proviso to Rule 21 of KGST Rule and relevant provisions of KVAT and CST Rules, for every return period other than March, an amount not less than seventy per cent of the tax payable for the preceding month of the return period shall be paid by the Oil Companies by electronic means through the Kerala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



## 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.

### Make New Payment

Return Type\*  Financial Year\*  Month\*  Upload Supporting Document <sup>i</sup>

ACT*	TAX TYPE*	AMOUNT(₹)*	ACTIONS
<input type="text" value="Please Select Act Type"/>	<input type="text" value="Please Select Tax Type"/>	<input type="text" value="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 Collections**

- Social Security Cess on Petrol/Diesel Sale
- Cess on Petroleum Products – KIIFB
- Social 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).

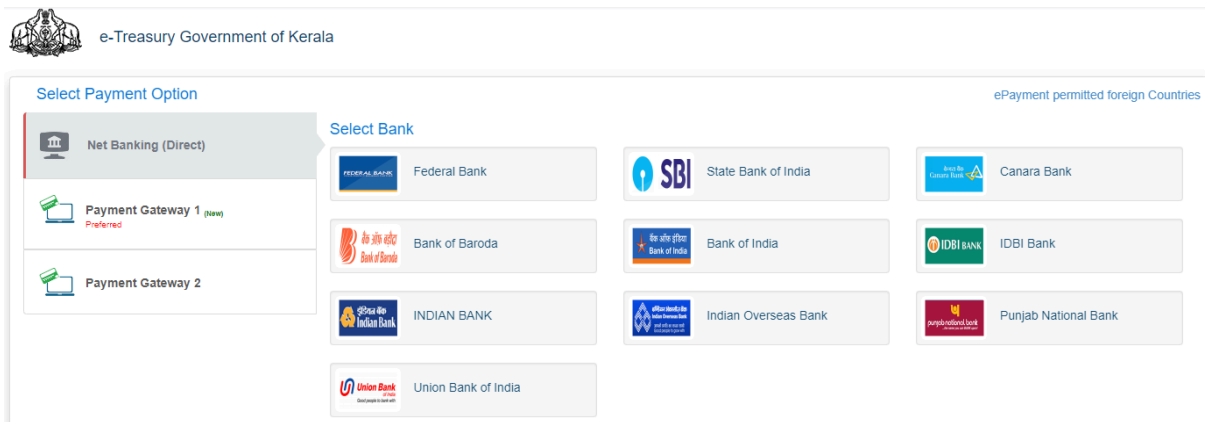
ACT*	TAX TYPE*	AMOUNT(₹)*	ACTIONS
The Kerala Value Added Tax Act – 2003	Value Added Tax	1000000	
The Kerala General Sales Tax Act -1963	Tax Collections	500000	🗑️
The Kerala General Sales Tax Act -1963	Social Security Cess on Petrol/Diesel Sale	100000	🗑️
The Kerala General Sales Tax Act -1963	Cess on Petroleum Products – KIIFB	200000	🗑️



Total Amount: ₹ 1800000

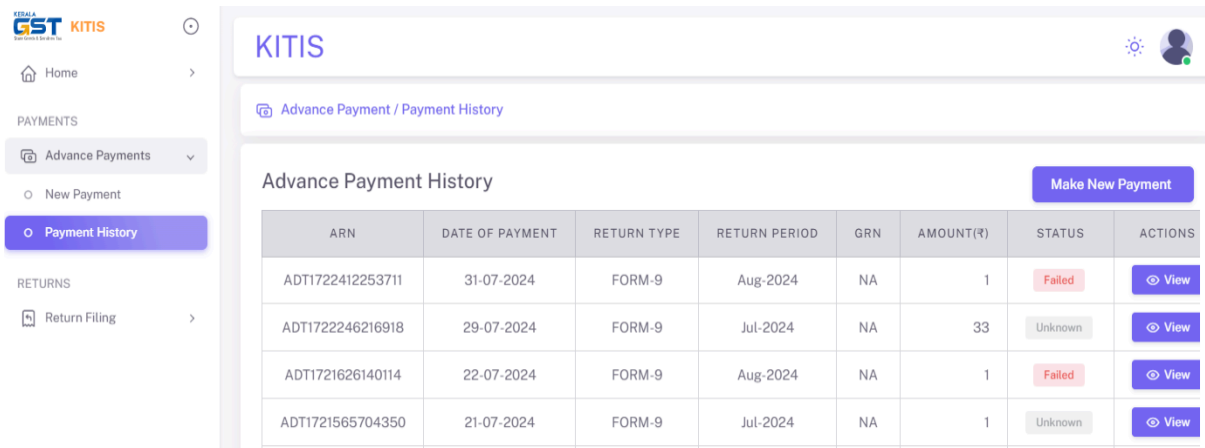
Proceed to Payment

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).



### 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)



### 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	<input type="text" value="0"/>
(c)	AST (Cess on petroleum products to be transferred to Kerala Infrastructure Investment Fund Board levied under section 5D of the KGST Act)	<input type="text" value="0"/>
(d)	Social Security Cess levied and collected as per sub section (1) of section 6 of the Kerala Finance Act, 2008	<input type="text" value="0"/>
(e)	Social Security Cess on the sale of Petrol and Diesel levied under subsection (2A) of section 6 of Kerala Finance Act, 2008	<input type="text" value="0"/>
(f)	Social Security Cess on the sale of IMFL levied under subsection (2A) of section 6 of Kerala Finance Act, 2008	<input type="text" value="0"/>

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