



STATE GOODS AND SERVICES TAX DEPARTMENT

KITIS PORTAL – RETURN FILING GUIDE – V.02 Dated 13.08.2024

1. BACKGROUND

As per **S. R. O. No. 667/2024** the Government has notified that from 1st August 2024 onwards, filing of returns and payments with respect to KGST, KVAT and CST Acts has to be made through KITIS portal. Once migration to the new portal is completed by activation of login account, the dealers can file periodic returns online through the KITIS portal.

2. LOGIN TO KITIS PORTAL

The link to KITIS portal is available at the official website of the Department: keralataxes.gov.in. Dealers can directly access the portal at url: <https://kitis.keralataxes.gov.in>. Click on the link or copy the link and paste at the address bar of the web browser and open the portal. Enter your TIN (RegistrationNumber and the portal password, Captcha Code at the login option (Fig 2.1) and click on the Sign in button.

KERALA GST
State Goods & Services Tax

Welcome to KITIS

Please sign-in to your account [Login Using TRN](#)

TIN / License Number

Password

[Forgot Password?](#)

[Sign in](#)

[New User ? Create User Account](#)

Fig 2.1

The Forget Password option (Fig 2.2) is available in case you don't remember the portal login password. You enter the TIN along with Captcha Code and click the Send Reset Link button so that you will receive a reset password link to your registered email address. Click on the reset password link on the email received from KITIS portal and set a new password for the KITIS portal.

KERALA GST
State Goods & Services Tax

Forgot Password?

Enter your TIN / Licence number and we'll send you instructions to reset your password

TIN / Licence Number

Send Reset Link

[< Back to login](#)

Fig 2.2

3. LOGIN HOME PAGE

On successful login, you will be taken to the homepage dashboard (Fig 3.1) of the user where useful information related to tax compliance is available.

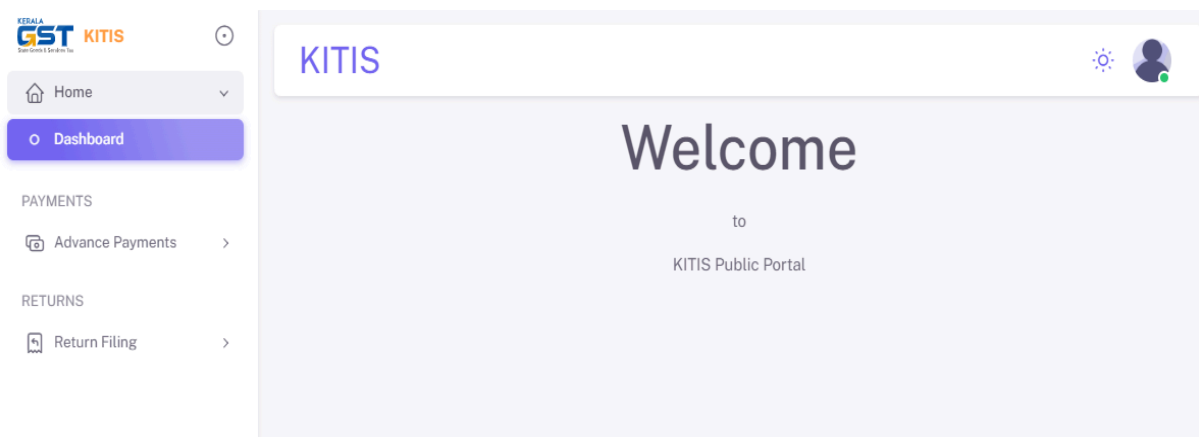


Fig 3.1

The homepage is divided into two portions. You can find the list of services available at the portal on the left panel and the corresponding activity on the main right side panel.

4. SERVICES AVAILABLE AT THE KITIS PORTAL

The services available at the portal are listed on the left panel and can be accessed by clicking on the respective service Labels (Fig 4.1). The activity panel is main area on the right and will facilitate the necessary forms for availing the service.

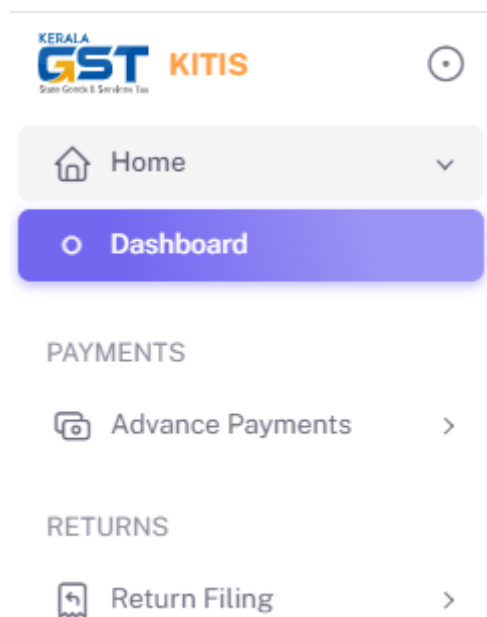


Fig 4.1

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. Service related to filing of returns is available under the RETURNS section by clicking on the Return Filing option.

5. FILING OF RETURNS

For filing of monthly return, select the New Return option under RETURNS > Return Filing (Refer Figure 5.1).

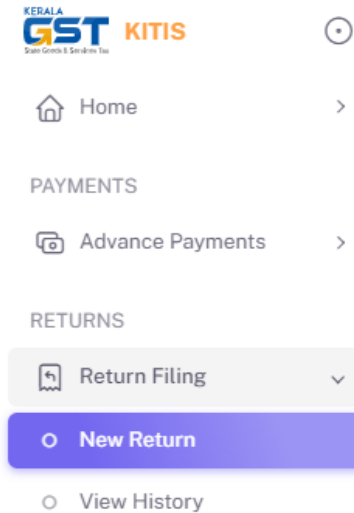


Fig 5.1

The new return is divided into 5 parts to be entered one by one and followed by a preview option (refer Fig 5.2). These parts are detailed below.

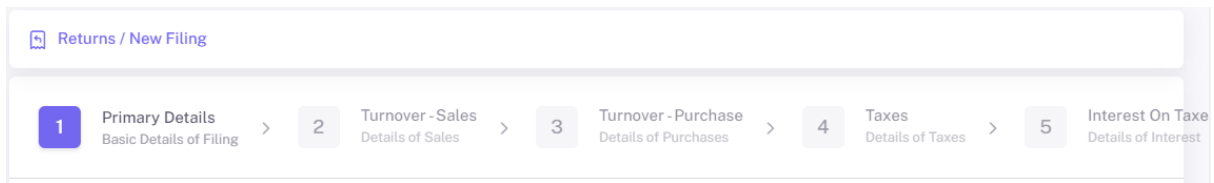


Fig 5.2

5.1 PRIMARY DETAILS

In this part, you are required to select the financial year and return period. All other basic particulars of the dealer are shown by default (refer Fig 5.3).

Primary Details

Return Type: Form 9 Financial Year: 2024-25 Return Filing Period: August Return Filing Type: New Return


<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Filing Date</td><td>06-08-2024</td></tr> <tr><td>TIN</td><td>32110000002</td></tr> <tr><td>KGST Number</td><td>32110000002</td></tr> <tr><td>KVAT Number</td><td>32110000002</td></tr> <tr><td>CST Number</td><td>32110000002</td></tr> <tr><td>TPS Division</td><td>TP-Thiruvananthapuram</td></tr> </table>	Filing Date	06-08-2024	TIN	32110000002	KGST Number	32110000002	KVAT Number	32110000002	CST Number	32110000002	TPS Division	TP-Thiruvananthapuram	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Legal Name</td><td>legal_name</td></tr> <tr><td>Trade Name</td><td>trade_name</td></tr> <tr><td>Particulars of Branches</td><td>0</td></tr> <tr><td>Constitution of Business</td><td>Proprietorship</td></tr> <tr><td>Address</td><td>123 Palm Street, Coconut Town, Kerala 690001</td></tr> </table>	Legal Name	legal_name	Trade Name	trade_name	Particulars of Branches	0	Constitution of Business	Proprietorship	Address	123 Palm Street, Coconut Town, Kerala 690001
Filing Date	06-08-2024																						
TIN	32110000002																						
KGST Number	32110000002																						
KVAT Number	32110000002																						
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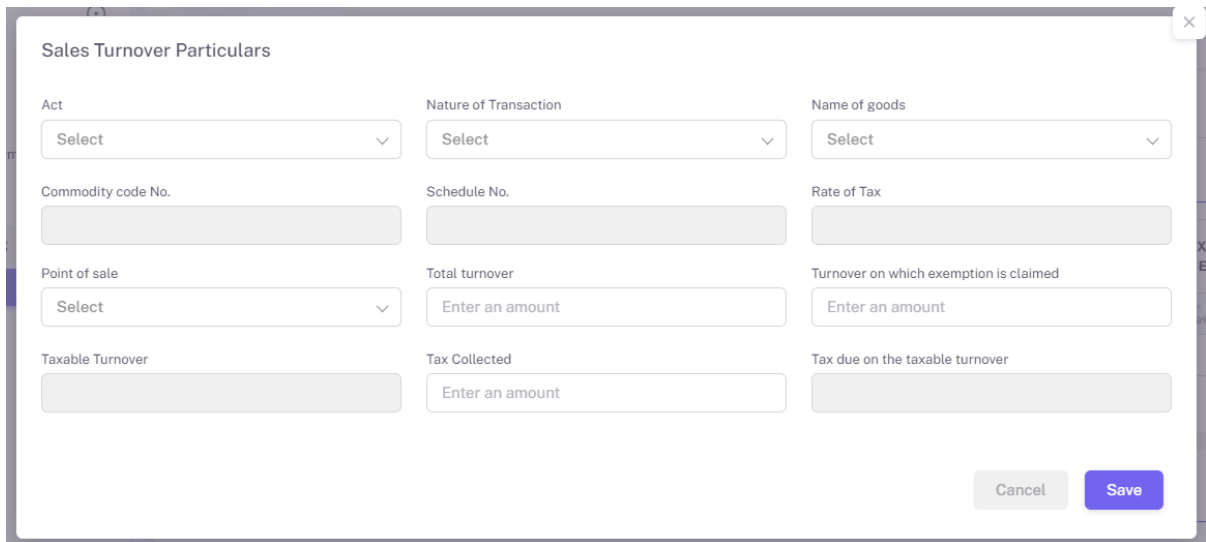
Save & Proceed →

Fig 5.3

Click on the Save & Proceed button to move on to the next part.

5.2 TURNOVER – SALES

Here the sales particulars need to be entered by clicking on the  button for each nature of transaction and commodity. The list of commodities is limited to the relevant items so as to simplify the selection of commodity.



The screenshot shows a form titled "Sales Turnover Particulars" with the following fields:

- Act: Select
- Nature of Transaction: Select
- Name of goods: Select
- Commodity code No.: (empty)
- Schedule No.: (empty)
- Rate of Tax: (empty)
- Point of sale: Select
- Total turnover: Enter an amount
- Turnover on which exemption is claimed: Enter an amount
- Taxable Turnover: (empty)
- Tax Collected: Enter an amount
- Tax due on the taxable turnover: (empty)

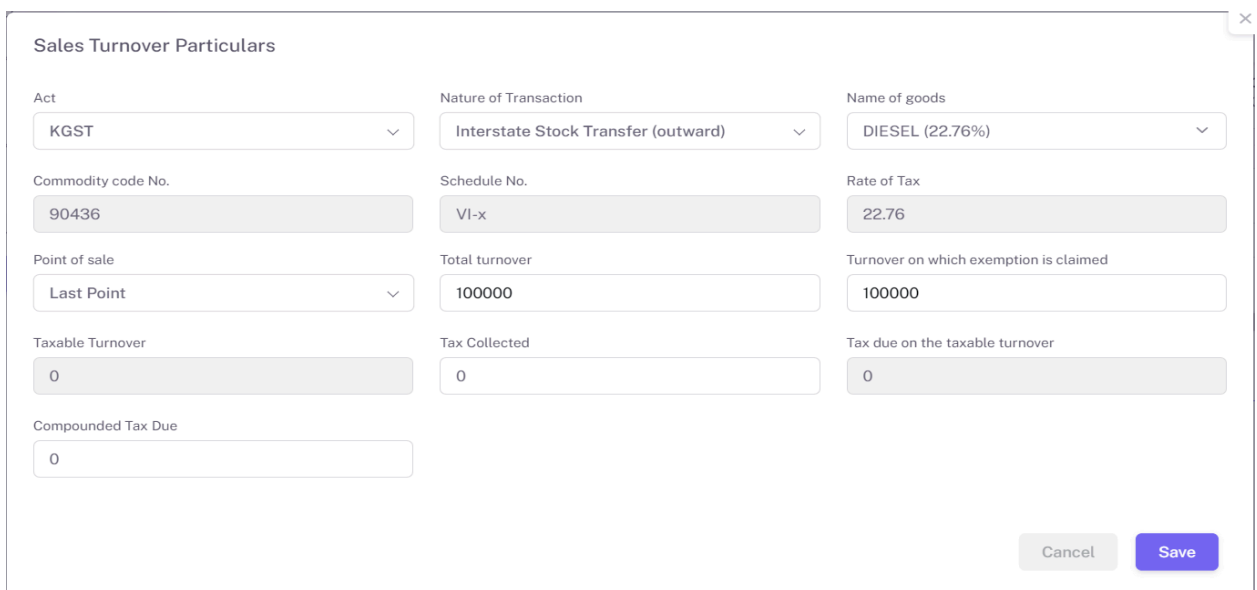
Buttons: Cancel, Save

Fig 5.4

Note: The sales turnover declared shall be net of debit/credit notes.

Declaring Inter-state Stock Transfer (Outward):


The inter-state stock transfer (outward) details can be declared in Sales Turnover Particulars as shown below. The dealer can claim exemption on the stock transfer value.



The screenshot shows the "Sales Turnover Particulars" form with the following data entered:

- Act: KGST
- Nature of Transaction: Interstate Stock Transfer (outward)
- Name of goods: DIESEL (22.76%)
- Commodity code No.: 90436
- Schedule No.: VI-x
- Rate of Tax: 22.76
- Point of sale: Last Point
- Total turnover: 100000
- Turnover on which exemption is claimed: 100000
- Taxable Turnover: 0
- Tax Collected: 0
- Tax due on the taxable turnover: 0
- Compounded Tax Due: 0

Buttons: Cancel, Save

Next furnish the series of sale bills issued (refer Fig 5.6). The  button lets you to add a different series of bills if required.

Details of Sales Bills issued

SERIES NO. OF BILLS		
FROM	TO	ACTIONS
<input type="text" value="Enter bill number"/>	<input type="text" value="Enter bill number"/>	<input type="button" value="✕"/>




Fig 5.6

Once the entries of sales turnover particulars are completed, click on the Save & Proceed button to save the details and proceed to the next part.

5.3 TURNOVER - PURCHASE

Similar to the Sales particulars, enter the details of purchases made during the return period under this section (refer Fig 5.7).

Purchase Turnover Particulars ✕

Act <input type="text" value="Select"/>	Nature of Transaction <input type="text" value="Select"/>	Name of goods <input type="text" value="Select"/>
Schedule No. <input type="text" value="Auto populate"/>	Rate of Tax <input type="text" value="Auto populate"/>	Purchase Value <input type="text" value="Enter an amount"/>
Tax paid on purchase <input type="text" value="Enter an amount"/>	Total <input type="text" value="Auto populate"/>	

Fig 5.7

Note: The purchase turnover declared shall be net of debit/credit notes.

Once the entries of purchase turnover particulars are completed, click on the Save & Proceed button to save the details and proceed to the next part.

Note: ITC balance carry forwarded from previous return if any:

In KITIS Portal, the column VAT (g) (ii) of current return period is auto calculated based on column VAT (g) (ix) of previous return period. Since, the details available in last return filed in KVATIS is not migrated to KITIS Portal at this time, in the first return filed in KITIS Portal, the dealer will not get the values in column VAT (g) (ii) of current return period as auto calculated.

VAT

	PARTICULARS	TAX DUE
(g)	i. Total VAT OPT due for the period of return period	0
	ii. Excess VAT paid / ITC balance carry forwarded from previous return if any	
	iii. Tax paid on Purchase eligible as VAT Input Tax Credit	0
	iv. Total VAT Payable	
	v. Advance Tax paid for VAT if any	0
	vi. Balance VAT payable	0
	vii. Excess VAT paid / ITC balance available for adjustment against CST due for current month	
	viii. Excess VAT paid / ITC balance adjusted towards CST due for current month	0
	ix. Excess VAT paid / ITC balance to be carry forwarded to next month if any	

Hence to handle the scenario, the dealers filing first return in KITIS and having eligible ITC balance carry forwarded from previous return, can declare such ITC in Purchase Turnover Particulars as shown below:

The purchase value may be given as zero to avoid duplication of purchase and in Tax Paid on Purchase column, the amount of ITC balance carry forwarded from previous return can be declared.

Purchase Turnover Particulars

Act KVAT	Nature of Transaction Local Purchase	Name of goods LIQUIFIED NATURAL GAS (LNG) @ 5%
Schedule No. III	Rate of Tax 5	Purchase Value 0
Tax paid on purchase 20000	Total 20000	Eligible for Input Tax Credit Yes

Cancel Save

5.4 TAXES PAYABLE

This partworkout the summary of taxes payable based on the details already furnished in the earlier parts. You can verify the credits of advance tax paid and the excess tax carry forwarded from the previous return periods under different statutes here. The applicable surcharge and different cess under KGST are to be entered in the respective columns (b) to (f) of this form (refer Fig 5.8).

KGST

	PARTICULARS	TAX DUE
(a)	i. Total KGST due for the period of return	3008000
	ii. Advance Tax paid for KGST if any	0
	iii. Excess KGST carry forwarded from previous return if any	0
	iv. Balance KGST payable	3008000
	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"/>

Fig 5.8

Once the particulars of surcharge and cess payable are completed, click on the Save & Proceed button to save the details and proceed to the next part.

5.5 INTEREST ON TAXES

This section shows the working of interests applicable if there is delay in filing of returns. The calculation is automatically done based on the delay in filing of return (refer Fig 5.9). Click on the Preview button to get a complete view of the return you are going to submit.

KITIS



KGST

	PARTICULARS	TAX DUE	RATE OF INTEREST (%)	DELAY IN DAYS	INTEREST DUE
(a)	i. Total KGST due for the period of return	3008000	-	-	-
	ii. Advance Tax paid for KGST if any	0	-	-	-
	iii. Excess KGST carry forwarded from previous return if any	0	-	-	-
	iv. Balance KGST payable	3008000	<input type="text" value="12"/>	0	0
	v. Excess KGST to be carry forwarded to next month if any	0	-	-	-
(b)	Surcharge due	0	<input type="text" value="12"/>	0	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	<input type="text" value="12"/>	0	0
(d)	Social Security Cess levied and collected as per sub section (1) of section 6 of the Kerala Finance Act, 2008	0	<input type="text" value="12"/>	0	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	<input type="text" value="12"/>	0	0
	Social Security Cess on the sale of IMFL				

Fig 5.9

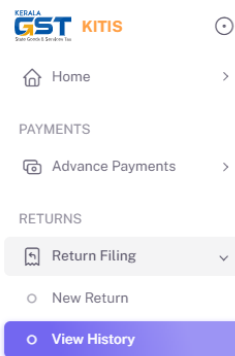
5.6 PREVIEW RETURN & PAYMENT OF DUES


Finally you can preview the Form-9 return in this part. Here you can verify the correctness of the figures entered in the return, payment dues under different Acts, total payable and finalize by clicking on the Submit Return button. The confirmation is to be done by EVC method by furnishing the OTP received on the registered mobile number. Once the OTP verification is complete, you will be redirected to the e-Treasury payment gateway for e-Payment of the dues pending as per the returns. On completion of payment the return will get submitted automatically and you will get the final submitted return.

NOTE: Facility to upload sales and purchase details are not available in the Portal and will be deployed in coming months. Dealers will be provided with a facility to upload the sales and purchase details from July 2024 Return once the Upload Facility is enabled.




6.VIEW FILED RETURNS

All the filed returns are available under the View History option under RETURNS (refer Fig 6.1) on the left panel.



All the returns will be shown here with the status of each return. Filed returns can be viewed and downloaded in PDF format by clicking on the  View button.

Returns / View History

ARN	FINANCIAL YEAR	RETURN PERIOD	FILING DATE	LAST UPDATED TIME	FILING TYPE	STATUS	ACTIONS
RTO1722852056966	2024-2025	July	05-08-2024	05-08-2024	Original Return	Filed	 
RTO1722938422219	2024-2025	August	NA	06-08-2024	Original Return	Draft	

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