

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

GO(P) No.215/2009/TD **Dated, Thiruvananthapuram, 30th November, 2009**

S.R.O. No.1029/2009.- In exercise of the powers conferred by section 57 of the Kerala General Sales Tax Act, 1963 (Kerala Act 15 of 1963), the Government of Kerala hereby make the following rules ,further to amend the Kerala General Sales Tax Rules, 1963, namely:-

RULES

1. Short title and Commencement.- (1)These Rules may be called the Kerala General Sales tax (Amendment) Rules, 2009.

(2) It shall come into force with effect from 1st Day of December, 2009.

2. Amendment of the Rules:-In the Kerala General Sales Tax Rules, 1963,-

(1) In rule 21, in sub rule (7), the following proviso shall be inserted namely,-

“Provided that where payment of any tax or other amount due under the Act is made by electronic means, the payer shall be furnished with an electronic chalan as an electronic record containing the treasury remittance particulars, to be provided through ,Kerala Value Added Tax Information System. The payer shall take a printout of the same for future reference”.

(2) After rule 21A, the following rule shall be inserted, namely:-

“21AA. Procedure where the payment is made by electronic means,- Notwithstanding anything contained in the foregoing rules, dealers who submit an electronic return under rule 22A, shall submit their returns in,-

- (i) Form10DA prescribed under the Kerala Value Added Tax Rules, 2005, with respect to dealers paying tax under section 7,**
- (ii) Form10 prescribed under the Kerala Value Added Tax Rules, 2005; with respect to others.”**

(3) In rule 30--, in sub rule (1), after the existing proviso the following proviso shall be inserted, namely:-

“Provided also that the last day for filing options under this Act for the years 2007-08 and 2009- 10 shall stand extended upto 31st July 2007 and 30th June 2009 respectively.”

By order of the Governor,

P.MARA PANDIYAN
Principal Secretary to Government

Explanatory Note

(This does not form part of the notification but is intended to indicate its general purport)

As declared in Para 229 of Budget Speech, 2009, Government have decided to implement electronic payment of taxes administered, by the Commercial Taxes Department. Also, the last day for filing options under compounded rates for the year 2007-08 and 2009-10 shall stand extended upto 31st July 2007 and 30th June 2009 respectively. This has necessitated amendment in Kerala General Sales Tax Rules, 1963.

This notification is intended to achieve the above object.

[Kerala Gazette Extraordinary – Vol.LIV, No.2238 dtd.30.11.2009]