

No.C1-33000//12/CT

Office of the Commissioner of  
Commercial Taxes  
Tax Tower, 8<sup>th</sup> Floor, Karamana  
Thiruvananthapuram  
Dtd.26 / 04 / 2013

**CIRCULAR No.06 / 2013**

Sub:- Budget 2013-14 – Extension of time limit – reg.

Read: Para 457, 459, 460 of Budget Speech 2013-14.

In Para 457, 459, 460 of Budget Speech 2013-14, Hon'ble Minister for Finance had made the following announcement

*“457 At present, dealers are permitted to switch over from Presumptive category to regular category by filing 25A declaration within 15 days of reaching the turnover limit, so as to get the benefit of input tax credit. This short time span is creating difficulty to small traders. To remove their difficulty, the period will be extended to 30 days.*

*459. Last date for filing Annual Return along with enclosures will be extended upto May, 31<sup>st</sup> from the present April, 30<sup>th</sup>.*

*460. Period of filing audited statement of accounts for dealers other than companies will be extended upto 31<sup>st</sup> December and for Companies, upto 31<sup>st</sup> January.:*

In the light of the above announcement, the following instructions are issued for smooth tax administration.

1. The time limit for filing application in Form 25A along with stock inventory for changing from presumptive category to regular category as per Rule 12(7) is extended from the present 15 days to 30 days.
2. The last date for filing annual return along with enclosures is extended upto 31<sup>st</sup> May of every year.
3. The time limit for filing certified audited report in Form No.13 and statement of particulars in Form No.13A for Companies is extended upto 31<sup>st</sup> January and in other cases upto 31<sup>st</sup> December, of the succeeding year.

Amendment in Rule provision to the above effect would follow shortly.

Sd/-  
COMMISSIONER