

No.C7-52726/06

Office of the Commissioner of
Commercial Taxes
Thiruvananthapuram
Dtd.23 - 06 - 2009

Circular No.09/ 2009

Sub:- KVAT Act, 2003 and KVAT Rules, 2005 – Filing of balance sheet and purchase statements – Further instructions – reg.

Ref:- Circular No.17/2008 dt.22.04.2009

(1) As requested by Trade Associations in the last Consultative Committee Meeting held on 27-04-2009, the time limit for filing annual return in the prescribed format for the year 2008-09 has been extended upto 31-05-2009. But a doubt has been raised from different corners about the last date of filing of enclosures such as Trading / Manufacturing and Profit and Loss Account and Balance Sheet. Hence, it is hereby clarified that the time limit for filing the enclosures as prescribed under sub rule 3(xi) of Rule 22 will be 30-06-2009, as envisaged in Circular cited above.

(2) But hereafter, i.e., for the year 2009-10 onwards Annual Return in the prescribed format along with enclosures shall be filed on or before 30th of April of every year as prescribed in the statute.

(3) The Circular No.17/2008 is modified to the above extend. All officers shall take notice of the said decision and act accordingly.

Sd/-
COMMISSIONER