

No.C1.10760/07/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dated.15-2-08

CIRCULAR No.9/08

Sub:- KVAT (Amendment) Rules, 2007- further instructions-  
issued-Reg

Read: SRO No 7/2008 dated 31<sup>st</sup> December, 2007.

As per the SRO read above the Kerala Value Added Tax Rules, 2005 have been amended. Accordingly the amendments would come into force with effect from 1/1/2008.

The amendments inter alia include changes in "Bill / Invoice" and 'Return' formats. It has been pointed out from the trade that change of Invoice / Bill as well as Return formats at the fag end of the year may cause hardship to the dealers.

So in exercise of the powers conferred under section 3(2)(c) of KVAT Act, 2003 it is directed that the amendments with respect to change in Returns in Form 10 and Bill/ Invoice formats need be enforced only with effect from 1<sup>st</sup> April, 2008.

All officers shall see that the above direction is carried out without fail.

Commissioner.