

No.C1.52512/08

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram,
Dated.05.01.2009.

CIRCULAR No.1/2009

Sub:- e-filing of VAT Returns- partial modification of
Circular instructions issued- Reg:

Ref:- Circular No.48/2008 dated. 18.12.2008

(1) As per circular under reference, e-filing of VAT returns have been made mandatory for all TIN /PIN Dealers registered under KVAT Act, to be filed from 01.01.2009 onwards. In the course of budget discussions, the trade organizations have represented that the e-filing of presumptive dealers may be made optional. The request was considered by Government and it is decided to modify the circular instructions issued as under;

(2) “e-filing in respect of presumptive dealers is made optional for the returns to be filed from 01.01.2009 to 31.03.2009. Thereafter, this option will be treated as withdrawn and e-filing for the PIN dealers will be mandatory”.

The circular will have immediate effect.

Commissioner.