

No.C1-36320/10/CT

Office of the Commissioner  
Commercial Taxes  
Thiruvananthapuram  
Dtd 28.10.2011

**CIRCULAR No 21/2011**

Sub:- KVAT Act, 2003 – Sec.42 – Statutory Audited Report & Statements in Form No.13 & 13A - Extension of time limit for filing ‘Audit Report’ for the year 2010-11 – reg.

As per Section 42 read with Rule 60, the audited certificate in Form No 13 and statement of particulars in Form No 13 A in case of assesseees other than companies has to be submitted to the assessing authority on or before 31<sup>st</sup> October of the succeeding year. As such, the time limit for filing audit report for the year 2010-11 is 30<sup>th</sup> October 2011. But taking into account of the representations received from various trade bodies, the time limit for filing Form No 13 and form No 13A for assesseees other than companies is extended up to 30<sup>th</sup> November 2011.

All assessing authorities are instructed to strictly advise the dealers to adhere to the time limit specified, as no further time extension will be granted under any circumstances.

**COMMISSIONER**