



Office of the Principal Secretary & Commissioner  
State Goods and Service Tax Department  
Government of Kerala, Thiruvananthapuram

No. CT/7932/2018-C1

Dated 17/09/2018

Circular No.21/2018

Sub:- SGSTD- Filing of Annual Return and Financial Statements for the period from April, 2017 to June, 2017 – Instructions issued – reg.

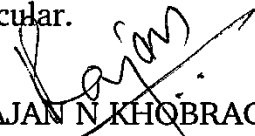
Recent floods in Kerala has caused wide spread damage to road, telecommunication and power infrastructure thereby affecting every sphere of life. Various sectors of trade has pointed out the difficulty faced by them in filing the return within the prescribed time. Considering the above aspect, the date of filing of GST return has already been extended. As per circular 10/2018, the period for filing annual return as per KVAT Act pertaining to the first quarter of 2017-18 has been stipulated as 30/09/2018. In view of the above facts, in supercession of the circular No. 10/2018, the following revised instructions are issued.

- ◆ All the dealers who were registered under the Kerala Value Added Tax Act, 2003 prior to 1<sup>st</sup> July, 2017, shall file consolidated return for the 1<sup>st</sup> quarter of 2017-18 on or before 31<sup>st</sup> October, 2018.
- ◆ In the case of dealers who have filed returns for the period from April to June, 2017, if there is no change in the details so furnished, then no further consolidated return needs to be filed.
- ◆ In the case of dealers who require any change in the already submitted returns and whose turnover during the previous year was above Rs. 60 Lakhs, they have to file audited statement of accounts for that period certified by chartered Accountant and then file revised return on the basis of the said certificate either manually or on-line. If a dealer intends to file the consolidated return on-line, then he has to file 'NIL' returns for the subsequent months till March, 2018, and generate the on-line consolidated return. With respect to dealers whose turnover during the previous year was below Rs. 60 lakhs, audited statement of accounts is not required for revising the return.
- ◆ All dealers who had returned a turnover in excess of Rs.60 lakhs for the first quarter of 2017-18 shall file audited statement of accounts in Form No.13 & 13A for the period upto 30/06/2017 along with the annual return.
- ◆ Commodity-wise closing stock inventory in Form No.53 as on 30<sup>th</sup> June, 2017 shall be filed by all dealers manually or on-line on or before 31<sup>st</sup> October 2018.
- ◆ All assessing authorities shall maintain a register containing the following details:
  - Serial number in the register

- Name and TIN of the dealer
- Date of filing of the consolidated return and Form No.53
- Total value of the goods conceded in Form No.53

The data entered in the register shall be countersigned by the controlling officer concerned on weekly basis.

All Deputy Commissioners shall acknowledge this circular.



RAJAN N. KHOBRAGADE IAS  
PRINCIPAL SECRETARY & COMMISSIONER