

CIRCULAR No. 14/09

Sub:- e-Payment of taxes - Revised schedule issued for filing of returns
- reg.

Read:- Circular No. 41/2008 dtd.07-12-2008

From 01-01-2009 onwards, the Commercial Taxes Department has introduced compulsory e-Filing of returns. Payment of taxes, a mandatory feature of the return filing process has been enabled electronically from 01-09-2009 onwards to simplify the tax remittance process. This is being implemented by co-ordinated efforts through State Bank of India, State Bank of Travancore, Treasuries Department and the Commercial Taxes Department. Being in its initial stage of implementation, due to the unawareness of the trader community, the applications for obtaining zero balance accounts has not been made by the traders in time. Even in cases where the accounts have been opened and passwords have been provided by the Banks, there has been delay in activating the passwords due to certain technical reasons. The trade bodies has also represented Government for extending the due date fixed for e-Filing returns along with e-Payment.

Considering the representations and to tide over the difficulties which cropped up at the initial stage, it is decided to reschedule the return filing dates under Rule 22 of the KVAT Rules, 2005 and the circular referred above stands modified as shown below.

Every dealer whose annual net tax payable for the preceding year was rupees ten lakhs and above	On or before the fifteenth day of the month following the return period
Every dealer whose annual net tax payable for the preceding year was above Rupees two lakhs but below Rupees ten lakhs	On or before the twentieth day of the month following the return period
Every dealer whose annual net tax payable for the preceding year was above Rupees twenty five thousand but below Rupees two lakhs	On or before the twenty-fifth day of the month following the return period
Others	On or before the twenty-fifth day of the month following the return period

This Circular will have effect for the returns to be filed from the month of September, 2009 onwards.

COMMISSIONER