

No.C1.20847 /09

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated...15/05/2009

CIRCULAR. No.05/09

Sub:- KGST Act, 1963 and KVAT Act,2003 -last date for filing option for compounding for the year 2009-10-extended - instructions issued-reg.

(1) In the VAT consultative committee meeting held on 27.04.09, the Trade has represented to extend the last date fixed for filing the options to pay tax under the compounding schemes under section 8 of Kerala Value Added Tax Act,2003 and Section 7 of Kerala General Sales Tax Act,1967 upto 30th June ,2009.

(2) The issue was examined in detail and it is decided to extend the dates up to 30th June 2009. This will be applicable for the assessment year 2009-10 only.

(3) Dealers availing this facility shall pay tax for the months of April, May and June as per return, till the compounding is permitted. After grant of permission compounded tax will be calculated and differential tax due shall be made good with interest.

COMMISSIONER