In exercise of the powers conferred by section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereafter in this notification referred to as the said Act), the Government of Kerala, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of...
notification issued under G.O. (P) No. 66/2019/TAXES dated 30th March, 2019 and Published as S. R. O. No. 256/2019 in the Kerala Gazette Extraordinary No. 882 dated 30th March, 2019, (hereinafter referred to as “the said notification”) as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Kerala Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 of the Kerala Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act, if they have furnished FORM GST CMP-08 and FORM GSTR-4 as provided in paragraph 2 and paragraph 3 above.

5. This notification shall be deemed to have come into force on the 23rd day of April, 2019

By order of the Governor,
VENUGOPAL, P.,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)


The notification is intended to achieve the above object.