GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 25/2018/TAXES.

Dated, Thiruvananthapuram, 9th March, 2018
25th Kumbham, 1193.

S. R. O. No. 142/2018.—In exercise of the powers conferred by section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), and in supersession of notification issued under G. O. (P) No. 184/2017/TAXES, dated the 6th December, 2017 and published as S. R. O. No. 785/2017 in the Kerala Gazette Extraordinary No. 2690 dated 6th December, 2017, except as respects things done or
omitted to be done before such supersession, the Government of Kerala, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Quarter for which the details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing the details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July-September, 2017</td>
<td>10th January, 2018</td>
</tr>
<tr>
<td>2</td>
<td>October-December, 2017</td>
<td>15th February, 2018</td>
</tr>
<tr>
<td>3</td>
<td>January-March, 2018</td>
<td>30th April, 2018</td>
</tr>
</tbody>
</table>

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

By order of the Governor,

MINHAJ ALAM,
Secretary to Government.
Explanatory Note

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

On the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to extend time period to furnish the return details in FORM GSTR-1 for the registered persons having businesses with a turnover of up to 1.5 crore rupees and to supersede the notification issued under G. O. (P) No. 184/2017/TAXES, dated 6th December, 2017 and published as S. R. O. No. 785/2017 in the Kerala Gazette Extraordinary No. 2690 dated 6th December, 2017 accordingly.

The notification is intended to achieve the above object.