GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G. O. (P) No. 149/2018/TAXES.

Dated, Thiruvananthapuram, 19th September, 2018

S. R. O. No. 662/2018.—In exercise of the powers conferred by Section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, hereby make the following amendment in the notification issued under G. O. (P) No. 130/2018/TAXES dated 10th August, 2018 and published as S. R. O. No. 560/2018 in the Kerala Gazette Extraordinary No. 2131 dated 10th August, 2018, namely:—

AMENDMENT

In the first paragraph of the said notification the following proviso shall be inserted, namely:—

“Provided that the return in Form GSTR-1 for the quarter from July, 2018 to September, 2018 shall be furnished electronically through the common portal, on or before the 15th November, 2018”.

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.)

On the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to extend the due dates for quarterly furnishing of Form GSTR-1 for those tax payers with aggregate turnover of up to Rupees 1.5 crores for the quarter from July, 2018 to September, 2018.

The notification is intended to achieve the above object.