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## GOVERNMENT OF KERALA

29/9/18

Taxes (B) Department

## NOTIFICATION

G.O.(P) No. 155/2018/TAXES.

*Dated, Thiruvananthapuram, 28th September, 2018.  
.....th Kanni, 1194.*

**S.R.O. No...../2018.**– 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), and in supercession of –

- (i) Notification issued under G. O. (P) No. 184/2017/TAXES dated 6<sup>th</sup> December, 2017 and published as S.R.O. No. 785/2017 in the Kerala Gazette Extraordinary No. 2690 dated 6<sup>th</sup> December, 2017;
- (ii) Notification issued under G. O. (P) No. 130/2018/TAXES dated 10<sup>th</sup> August, 2018 and published as S.R.O. No. 560/2018 in the Kerala Gazette Extraordinary No. 2131 dated 10<sup>th</sup> August, 2018;

except as respects things done or omitted to be done before such supercession, the Government of Kerala, on the recommendations of the Council, hereby 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 mentioned 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** of the Kerala Goods and Services Tax Rules, 2017, 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

Sl. No.	Quarter for which details in Form GSTR-1 are furnished	Time period for furnishing details in Form GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 <sup>st</sup> October, 2018
2	October - December, 2017	31 <sup>st</sup> October, 2018
3	January - March, 2018	31 <sup>st</sup> October, 2018
4	April - June, 2018	31 <sup>st</sup> October, 2018
5	July - September, 2018	15 <sup>th</sup> November, 2018
6	October - December, 2018	31 <sup>st</sup> January, 2019
7	January - March, 2019	30 <sup>th</sup> April, 2019

Provided that the details of outward supply of goods or services or both in **Form GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification issued under G. O. (P) No. 129/2018/TAXES dated 10<sup>th</sup> August, 2018 and published as S.R.O. No. 559/2018 in the Kerala Gazette Extraordinary No. 2130 dated 10<sup>th</sup> August, 2018, shall be furnished electronically through the common portal, on or before the 31<sup>st</sup> day of December, 2018;

3. 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, 2019 shall be subsequently notified in the Official Gazette.

By order of the Governor,  
MANOJ JOSHI,  
*Principal 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 taxpayers with aggregate turnover of upto Rupees 1.5 crores for the period from July, 2017 to March, 2018.

The notification is intended to achieve the above object.