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കേരള സർക്കാർ
Government of Kerala
2017



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 6 Vol. VI	തിരുവനന്തപുരം, ബുധൻ Thiruvananthapuram, Wednesday	2017 ഡിസംബർ 6 6th December 2017	നമ്പർ } No. } 2690
		1193 വൃശ്ചികം 21 21st Vrischikam 1193	
		1939 അഗ്രഹായണം 15 15th Agrahayana 1939	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 184/2017/TAXES.

Dated, Thiruvananthapuram, 6th December, 2017
21st Vrischikam, 1193.

S. R. O. No. 785/2017.—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, on the recommendations of the Council, notifies the registered persons having aggregate turnover of less than 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 shall 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

<i>Sl. No.</i>	<i>Quarter for which the details in FORM GSTR-1 are furnished</i>	<i>Time period for furnishing the details in FORM GSTR-1</i>
(1)	(2)	(3)
1	July – September, 2017	31st December, 2017
2	October – December, 2017	15th February, 2018
3	January – March, 2018	30th April, 2018

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 Act, for the months July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

4. This notification shall be deemed to have come into force on the 15th day of November, 2017.

By order of the Governor,

MINHAJ ALAM,
Secretary to Government.

Explanatory Note

(This does not form the 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 that businesses with a turnover of up to 1.5 crore rupees can now file returns quarterly instead of monthly returns.

The notification is intended to achieve the above object.