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7/12/17

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

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

Dated, Thiruvananthapuram, 6th December, 2017
2F, Vriscchikam 1193.

S.R.O. No...../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

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