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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

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

PUBLISHED BY AUTHORITY

വാല്യം 6 Vol. VI	തിരുവനന്തപുരം, ചൊവ്വ Thiruvananthapuram, Tuesday	2017 ഡിസംബർ 5 5th December 2017	നമ്പർ } No. } 48
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PART IV

Private Advertisements and Miscellaneous Notifications

Schedule D: Fixed Assets

THE BAR COUNCIL OF KERALA, HIGH COURT CAMPUS, COCHIN-682 031

Sl. No.	Particulars	W.D.V. as on 1-4-2014	Addition	Total	Depreciation		W.D.V. as on 31-3-2015
					Rate	Amount	
1	Building	8,206,173.75	89,000.00	8,295,173.75	0%	..	8,295,173.75
2	Library	18,337.96	..	18,337.96	10%	1,833.80	16,504.16
3	Furniture	299,673.39	259,805.00	559,478.39	10%	44,792.34	514,686.05
4	Type writer	531.70	..	531.70	10%	53.17	478.53
5	Cycle	15.81	..	15.81	10%	1.58	14.23
6	Electrical Fittings	44,431.30	640.00	45,071.30	15%	6,726.20	38,345.11
7	Office Equipments	47,638.97	600.00	48,238.97	15%	7,235.85	41,003.12
8	Xerox Machine	131,736.68	22,464.00	154,200.68	15%	21,445.30	132,755.38
9	Fax Machine	11,759.61	..	11,759.61	15%	1,763.94	9,995.67
10	Computer & Software	46,394.47	4,850.00	51,244.47	60%	29,291.68	21,952.79
11	Lift	65,956.53	..	65,956.53	15%	9,893.48	56,063.05
12	Overhead Projector	2,245.53	..	2,245.53	15%	336.83	1,908.70
13	Aquaguard	1,298.60	..	1,298.60	20%	259.72	1,038.88
14	Air Conditioner	14,611.90	..	14,611.90	20%	2,922.38	11,689.52
15	Office Furnishing	722,500.09	..	722,500.09	10%	72,250.01	650,250.08
16	Generator	230,296.08	..	230,296.08	15%	34,544.41	195,751.67
17	Punching Machine	9,317.82	..	9,317.82	15%	1,397.67	7,920.15
18	Lease Hold Land-Academy		2,289,927.00	2,289,927.00	0%	..	2,289,927.00
Total		9,852,920.19	2,667,286.00	12,520,206.19	..	234,748.36	12,285,457.84

STATE GOODS AND SERVICES TAXES DEPARTMENT

NOTIFICATION No. 15/2017- STATE TAX

No. C1-24614/2016. *Thiruvananthapuram, 6th November, 2017.*

In exercise of the powers conferred by the first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 read with section 168 of the Kerala Goods and Services Tax Act, 2017 (20 of 2017), the Commissioner hereby makes the following amendments in the Notification Number 11/2017- State Tax dated the 4th October, 2017, namely:-

in the table,

(a) against Sl. No. 1, in column (5), for the words, figures and letters "Upto 31st October, 2017", the words, figures and letters "Upto 30th November, 2017" shall be substituted;

(b) against Sl. No. 1, in column (5), for the words, figures and letters "Upto 10th November, 2017", the words, figures and letters "Upto 11th December, 2017" shall be substituted.

(Sd.)
Commissioner.

NOTIFICATION No. 16/2017- STATE TAX

No. C1-24614/2016. *Thiruvananthapuram, 23rd November, 2017.*

In exercise of the powers conferred by section 168 of the Kerala Goods and Services Tax Act, 2017 (20 of 2017) read with sub-rule (5) of rule 61 of the State Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby specifies that the return in FORM GSTR-3B for the month as specified in column (2) of the Table shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

Sl. No.	Month	Last date for filing of return in FORM GSTR-3B
(1)	(2)	(3)
1	January, 2018	20th February, 2018
2	February, 2018	20th March, 2018
3	March, 2018	20th April, 2018

2. *Payment of taxes for discharge of tax liability as per FORM GSTR-3B:* Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic

cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

(Sd.)
Commissioner.

NOTIFICATION No. 17/2017- STATE TAX

No. C1-24614/2016. *Thiruvananthapuram, 23rd November, 2017.*

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereafter in this notification referred to as the Act) and in supersession of notification number 11/2017-State Tax dated the 4th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-1 under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Months 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-October, 2017	31st December, 2017
2	November, 2017	10th January, 2018
3	December, 2017	10th February, 2018
4	January, 2018	10th March, 2018
5	February, 2018	10th April, 2018
6	March, 2018	10th May, 2018

2. The 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.

(Sd.)
Commissioner.

NOTIFICATION No. 18/2017- STATE TAX

No. C1-24614/2016. *Thiruvananthapuram, 23rd November, 2017.*

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Commissioner hereby makes the following amendments to the notification number 12/2017-State Tax, dtd. 24-10-2017 of the Commissioner of State Tax, namely:—

In the said Notification, for the words, figures and letters “the 15th day of November, 2017”, the words, figures and letters “the 24th day of December, 2017” shall be substituted.

This Notification shall come into force with effect from the 15th day of November 2017.

(Sd.)
Commissioner.

NOTIFICATION No. 19/2017- STATE TAX

No. C1-24614/2016. *Thiruvananthapuram, 23rd November, 2017.*

In exercise of the powers conferred by sub-Section (6) of section 39 read with section 168 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a non- resident taxable person, in FORM GSTR-5, under sub-section (5) of section 39 of the said Act read with rule 63 of the State Goods and Services Tax Rules, 2017 for the months of July, 2017, August, 2017, September, 2017 and October, 2017 till the 11th day of December, 2017.

(Sd.)
Commissioner.

NOTIFICATION No. 20/2017- STATE TAX

No. C1-24614/2016. *Thiruvananthapuram, 23rd November, 2017.*

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the said Act), and in Supersession of notification No. 13/2017-State Tax, dated the 24th October, 2017 of the Commissioner of State Tax, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in FORM GSTR-6 under sub-section (4) of section 39 of the said Act read with rule 65 of the Kerala State Goods and Services Tax Rules, 2017 for the month of July, 2017 till the 31st day of December, 2017.

2. The extension of the time limit for furnishing the return under sub-section (4) of section 39 of the said Act for the month of August, 2017, September, 2017 and October, 2017 shall be subsequently notified in the Official Gazette.

(Sd.)
Commissioner.

NOTIFICATION No. 21/2017- STATE TAX

No. C1-24614/2016. *Thiruvananthapuram, 23rd November 2017.*

*Subject:-*Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 and 120A of the Kerala State Goods and Service Tax Rules, 2017.

In exercise of the powers conferred by rule 117 and 120 A of the Kerala State Goods and Services Tax Rules, 2017 read with section 168 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), on the recommendations of the Council, the period for submitting the declaration in FORM GST TRAN-1 is extended till 31st December, 2017.

(Sd.)
Commissioner.