



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Tuesday

2019 ജൂലൈ 30
30th July 2019

1194 കർക്കടകം 14
14th Karkadakam 1194

1941 ശ്രാവണം 8
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No.

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P)No.116/2019/TAXES.

Dated, Thiruvananthapuram, 30th July, 2019

14th Karkadakam, 1194

S. R. O. No. 505/2019

In exercise of the powers conferred by sub-section (1) of section 14 of the Kerala Finance Act, 2019 (5 of 2019), the Government of Kerala hereby make the following further amendment to the notification issued under G.O.(P) No.80/2019/TAXES dated 25th day of May, 2019 and published as S.R.O. No.359/2019 in the Kerala Gazette Extraordinary No.1240 dated 25th May, 2019, namely:-



AMENDMENT

1. *Short title and commencement.*— (1) These rules may be called the Kerala Flood Cess (Third Amendment) Rules, 2019.

(2) They shall come into force on the 1st day of August, 2019.

2. *Amendment of the rules.*— In Kerala Flood Cess Rules, 2019,—

in rule 3, in sub-rule (4), after the words “unregistered persons”, the word “or not in furtherance of business to registered persons” shall be inserted.

3. after rule 3, the following rules shall be inserted, namely:-

“4. *Proper Officer.* — Proper officer designated under the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) shall be deemed to be the proper officers for the purpose of sub-section (4) of section 14 of the Kerala Finance Act, 2019 (5 of 2019).

Explanation:- For the removal of any doubts, it is clarified that the provisions under section 6 of Kerala State Goods and Services Tax Act, 2017 (20 of 2017) notifications and circulars issued thereunder shall not be applicable for the levy of Kerala Flood Cess.

5. *Notice to non-filers of returns.* — (1) A notice in Form KFC-AA shall be issued, electronically, to a taxable person who fails to furnish return under rule 3.

(2) Every taxable person, who is defaulter in filing Kerala Flood Cess return shall submit return and make payment of Cess within 10 days of receipt of the notice as per sub-rule (1)

(3) In case, the tax payer continues to default in filing Kerala Flood Cess return, the proper officer shall proceed to assessment demanding Kerala Flood Cess.

(4) The summary assessment order along with details of demand shall be issued in Form KFC-AAA.

6. *Annual return.*— Every taxable person liable to make payment of Kerala Flood Cess shall file annual return in Form KFC-A on or before the due date for the month of September following the end of financial year. At the time of filing annual return, the taxable person can incorporate any amendment required in the details furnished in the monthly returns filed and if it results in any additional liability, the same shall be paid along with interest.



7. *Self Assessment.*— Where the return filed are found to be correct, the assessment relating to the return period shall be deemed to have been completed on filing of annual return.

8. *Determination of Kerala Flood Cess not paid or short paid.*— Where it appears to the proper officer that Kerala Flood Cess has not been paid or short paid, he shall serve notice in form KFC-AA on the person chargeable with Kerala Flood Cess which has not been so paid or which has been so short paid to pay the same along with interest at the rate of 18% per annum.

The summery assessment order along with details of demand shall be issued in Form KFC-AAA.

9. *Offences and penalties.*— Where a person who supplies any goods or service or both and liable to pay Kerala Flood Cess, failed to file return or remit Kerala Flood Cess shall be liable to a penalty equal to the cess amount payable.

10. *Mode of recovery of cess.*- Kerala Flood Cess due from a taxable person shall be treated as if it were an arrear of land revenue and may be recovered without prejudice to any other mode of recovery.

11. in Form No. KFC-A, for the table under heading “PARTICULARS OF KERALA FLOOD CESS PAYABLE”, the following table shall be substituted, namely:-

Sl. No.	Category of Supply	Value of intra-state supply			Rate of Kerala Flood cess on value of supply	Kerala Flood Cess payable.
		To taxable person having GST registration in the State, not in furtherance of business	To unregisted persons	Total		
1.	Taxable supply at the rate of 1.5% SGST					



2.	Taxable supply at the rate of 6% SGST					
3.	Taxable supply at the rate of 9% SGST					
4.	Taxable supply at the rate of 14% SGST					

12. after FORM No. KFC-A, the following FORMS shall be inserted, namely:-

“ FORM NO. KFC-AA

[See rule 5 (1)]

Kerala Flood Cess Rules, 2019

Reference No: Date:.....

To

GSTIN.....

Name.....

Address.....

Notice to return defaulter in payment of Kerala Flood Cess Tax Period -

1. Being a tax payer liable to pay Kerala Flood Cess, you are required to furnish Kerala Flood Cess return electronically as per rule 3 of Kerala Flood Cess Rules, 2019 for the supplies made and to discharge cess liability for the aforesaid tax period by due date. It has been noticed that you have not filed the said return till date.

2. You are, therefore, requested to furnish the said return within fifteen days, failing which the cess liability will be assessed under sub-section (4) of section 14 of the of the Kerala Finance Act, 2019 (5 of 2019), based on the relevant material available with this



office. Please note that, in addition to cess so assessed, you will also be liable to pay interest at the rate of 18% per annum.

3. Please note that no further communication will be issued for assessing the liability.

4. The notice shall be deemed to have withdrawn in case the return referred above, is filed by you in the manner prescribed.

Signature.....

Name.....

Designation.....

FORM NO. KFC-AAA

[See rule 5(4)]

Kerala Flood Cess Rules, 2019

SUMMARY OF THE ORDER

1. Details of order :

(a) Order No. :

(b) Order date :

(c) Tax period :

2. Issues involved :

default of return, short remittance (specify)

3. Description of goods/services :

<i>Sl. No.</i>	<i>HSN/SAC</i>	<i>Description</i>

4. Details of Demand

(Amount in Rs)

<i>Sl. No.</i>	<i>Rate of Cess</i>	<i>Turnover attracting Cess</i>	<i>Cess due</i>	<i>Interest</i>	<i>Penalty</i>
(1)	(2)	(3)	(4)	(5)	(6)



5. Amount Deposited

(Amount in Rs)

<i>Sl. No.</i>	<i>Tax period</i>	<i>Cess</i>	<i>Interest</i>	<i>Penalty</i>	<i>Total</i>
(1)	(2)	(3)	(4)	(5)	(6)

Signature :.....

Name :.....

Designation :.....”

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.)

As per the Kerala Finance Act, 2019 (5 of 2019), the Government have decided to levy a cess called the Kerala Flood Cess for the purpose of providing reconstruction, rehabilitation and compensation needs which had arisen due to the massive flood that occurred in the State in the month of August, 2018. In accordance with the relevant provisions of the Act, necessary changes have to be incorporated in the Kerala Flood Cess Rules, 2019 by amending the said rules suitably.

The notification is intended to achieve the above object.

