



---

OFFICE OF THE COMMISSIONER OF STATE GOODS AND SERVICES TAX  
DEPARTMENT, GOVERNMENT OF KERALA, THIRUVANANTHAPURAM

---

No. [CT/1349/2022-C1](#) (1)

Dated 25/03/2022

---

Circular No.....**4**...../2022

Sub: Amnesty scheme-2022 – BAR hotels to file return - instructions  
issued – Reg:

Ref: Kerala Finance Bill, 2022.

---

The Government has decided to continue the Amnesty Scheme introduced in 2020 for this year also. The BAR hotels mentioned in section 7A of the Kerala General Sales Tax Act, 1963 can opt to settle their arrears under the scheme.

Highlights of the scheme.

- Complete waiver of penalty
- 50% waiver of interest.
- The assessee can pay the amount under the scheme either lump sum or as installment.

To settle arrears under the scheme, the assessee shall submit an option in annexure-BR-1/2022 as specified in this circular before the assessing authority along with all pending monthly and annual return and all other statements required to be filed under Kerala General Sales Tax Act, 1963. The last date for filing option will be 31st March 2022. The assessing authority shall maintain a register in Annexure BR-3/2022 as specified in this circular to record the details of the option filed and intimation issued under the scheme. On receipt of the option, the assessing authority shall enter the details of option in column No. (1) to (6) of the register in Annexure BR-3/2022. The officer shall verify the details furnished by the assessee and issue proceedings along with intimation in Annexure BR-2/2022 covering the balance tax and interest to be

paid by the assessee under Amnesty Scheme for all the years under option. On receipt of the proceedings and intimation, the assessee shall pay the first installment not less than 20% of the amount determined and such amounts shall be paid within thirty days of the receipt of the intimation. The balance amounts shall be paid in installments, subject to a maximum of four installments before 30th April, 2022.

On full payment of the amount determined under this section, the assessment, if any, already made for the option period, will be nullified.

The option filed without pending monthly and annual return and all other statements required to be filed under Kerala General Sales Tax Act, 1963 shall be rejected and proceed further under the provisions of Kerala General Sales Tax Act as if the assessee is a return defaulter and has not opted Amnesty Scheme.

**Annexure BR-1/2022**

Option for settlement of arrears under the Amnesty Scheme, 2022

*(See Circular No. ...4../2022 of the Commissioner of State Tax)*

(To be submitted in Duplicate)

To

The assessing authority  
(office address)

Date DD/MM/YYYY

1. Registration No.
2. Name of the assessee:
3. Address:
4. Details of arrears for which settlement has opted.

Sl. No.	Year	Return period	Outstanding Demands			Details of assessment, if any, completed.
			Sales Tax	Interest	Penalty	


5. Enclosure

- a. Returns in form 9A for the period from ..... to .....
- b. Annual return and all other statements required to be filed under Kerala General Sales Tax Act, 1963 for the years.....
- c. details of Demand Draft .....

DECLARATION

- i. I, Shri / Smt..... hereby declare that the details stated above are true and correct to the best of my knowledge.
- ii. I further declare that I am competent to file applications in the capacity as the .....
- iii. I hereby opt for settlement of the arrears in pursuance of the scheme declared in Kerala Finance Bill, 2022.
- iv. I hereby undertake to withdraw the appeals / revisions / court cases and other cases relating to these matters on acceptance of this application.
- v. I further undertake that on acceptance of this application I shall abide by the conditions of payment without fail.

Place:

Signature:

Date:

Name & status

**Annexure BR-2/2022**

Intimation of payment of arrears under the Amnesty Scheme, 2022

(See Circular No. ...4../2022 of the Commissioner of State Tax)

(To be submitted in Duplicate)

The assessing authority

(office address)

Date DD/MM/YYYY

To

Sri. / Smt.....

Address:

Registration No.

On a consideration of the application dated..... / 2022 filed by you for settlement of the outstanding arrears, you have been found eligible. Accordingly, you are hereby permitted to settle the arrears as detailed hereunder:

Sl. No.	Year / Return period	Amount Under Amnesty Scheme		Total
		Sales Tax	Interest	
	Total			

This shall be paid before 30th April, 2022.

Place:

Signature:

/seal/

Date:

Name & designation of  
Assessing Authority

**Annexure BR-3/2022**

Sl. No.	Name of the assessee with Registration No.	Year	Principal Amount of Tax	Interest	Penalty and interest	Remission		Tax and interest as per proceedings/ intimation.			Details of payment
						50% of interest	Penalty and its interest	Tax	Interest	Proceedings date and intimation date	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Sd/-

**COMMISSIONER**