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27/5/19

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.79/2019/TAXES. Dated, Thiruvananthapuram, 25th May, 2019  
.....th Edavam, 1194

**S.R.O. No...../2019.**— In exercise of the powers conferred by sub-clause (1) of clause 14 of the Kerala Finance Bill, 2019 (Bill No.185 of the fourteenth Kerala Legislative Assembly), the Government of Kerala hereby appoint the 1<sup>st</sup> day of June, 2019 as the date with effect from which the cess under the said clause shall be levied and collected.

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 clause 14 of the Kerala Finance Bill, 2019 (Bill No.185 of the fourteenth Kerala Legislative Assembly), there shall be levied a cess called the Kerala Flood Cess on such intra-State supplies of goods or services or both made by a taxable person as provided in section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) for the purposes of providing reconstruction, rehabilitation and compensation needs which had arisen due to the massive flood that occurred in the State of Kerala in the month of August, 2018, for a period of two years, with effect from the date notified by the Government in the official Gazette. Now, the Government have decided to levy the Kerala Flood Cess with effect from the 1st day of June, 2019.

The notification is intended to achieve the above object.