


**GOVERNMENT OF KERALA,  
KERALA STATE GOODS AND SERVICES TAX DEPARTMENT  
Notification No. 11/2019-State Tax**

No.CT/224/2019-C1.

Dated, Thiruvananthapuram, 29/09/2019

As per the notification issued under G.O.(P)No. 96/2019/TAXES dated 29<sup>th</sup> June, 2019 and published as S.R.O. No. 435/2019 in the Kerala Gazette Extraordinary No. 1445 dated 1<sup>st</sup> July, 2019 the Government of Kerala had decided to implement the Kerala Flood Cess with effect from 01/08/2019. As per the notification issued under G.O. (P)No. 80/2019/TAXES dated 25<sup>th</sup> May, 2019 and published as S.R.O. No. 359/2019, the Government have notified that the due date for filing GSTR 3B return is applicable for return for Kerala Flood Cess also. As such the Flood Cess returns are to be filed on or before the 20<sup>th</sup> of the succeeding month.

But various trade bodies / organizations have raised 'certain practical difficulties with regard to filing of Kerala Flood Cess returns along with GSTR 3B returns. The Department has examined the issue and has found that the issues raised are genuine and merits consideration. In the circumstances, in exercise of the powers conferred by section 168 of the Kerala Goods and Services Tax Act, 2017 (20 of 2017) read with sub-section (4) of section 14 of Kerala Finance Act, 2019 and sub-rule (5) of rule 61 of the Kerala State Goods and Services Tax Rule, 2017, the Commissioner of State Tax hereby extends the due date for filing Kerala Flood Cess return for the month of August, 2019 to the 30<sup>th</sup> of September, 2019.



**TINKU BISWAL IAS  
COMMISSIONER**