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കേരള സർക്കാർ
Government of Kerala
2020



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2018-20

കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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വാല്യം 9 } Vol. IX }	തിരുവനന്തപുരം, ചൊവ്വ Thiruvananthapuram, Tuesday	2020 ജൂൺ 9 9th June 2020 1195 ഇടവം 26 26th Idavam 1195 1942 ജ്യേഷ്ഠം 19 19th Jyaishta 1942	നമ്പർ } No. } 23
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PART IV Private Advertisements and Miscellaneous Notifications

NOTIFICATION NO. 7/2020-STATE TAX

No. CT/4/2020-C1.

Thiruvananthapuram, 28th April 2020.

As per the Notification issued under G. O. (P) No. 96/2019/TAXES dated 29th June, 2019 and published as S.R.O. No. 435/2019 in the Kerala Gazette Extraordinary No. 1445 dated 1st July, 2019 the Government of Kerala had decided to implement the Kerala Flood Cess with effect from 1-8-2019. As per the notification issued under G. O. (P) No. 80/2019/TAXES dated 25th May, 2019 and published as S.R.O. No. 359/2019, the Government have further notified that the due date for filing GSTR 3B return is applicable for return for Kerala Flood Cess also. The Flood Cess returns are accordingly to be filed on or before the 20th of the succeeding month.

But various trade bodies/organizations have raised certain practical difficulties with regards to the filing of Kerala Flood Cess returns along with GSTR 3B returns due to the unprecedented spread of pandemic COVID-19. The matter have been examined and found that the issues raised need to be redressed.

In the circumstances, in exercise of the powers conferred by section 168 of the Kerala State 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 tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, to the date mentioned in the corresponding entry in column (4) of the said Table, namely:—

Table

<i>Sl. No.</i>	<i>Class of Registered Persons</i>	<i>Tax Period</i>	<i>Date extended</i>
(1)	(2)	(3)	(4)
1	Taxpayers having an aggregate turnover of more than ₹ 5 Crores in the preceding financial year	February 2020, March 2020 and April 2020	24th day of June, 2020
2	Taxpayers having an aggregate turnover of more than ₹ 1.5 Crores and upto ₹ 5 Crores in the preceding financial year	February 2020 and March 2020 April 2020	29th day of June, 2020 30th day of June, 2020
3	Taxpayers having an aggregate turnover of upto ₹ 1.5 Crores in the preceding financial year	February 2020, March 2020 April 2020	30th day of June, 2020 3rd day of July 6th day of July, 2020
4	Taxpayers having an aggregate turnover of more than ₹ 5 Crores in the previous financial year	May 2020	27th June, 2020
	Taxpayers having an aggregate turnover of upto ₹ 5 Crores in the previous financial year	May 2020	12th of July, 2020

Office of the Commissioner of the State
Goods and Services Tax, Thiruvananthapuram.

ANAND SINGH IAS
Commissioner.