



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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തിരുവനന്തപുരം,
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Thiruvananthapuram,
Thursday

2020 ഡിസംബർ 31
31st December 2020

1196 ധനു 16
16th Dhanu 1196

1942 പൗഷം 10
10th Pousha 1942

നമ്പർ
No.

3177

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.174/2020/TAXES.

Dated, Thiruvananthapuram, 31st December, 2020

16th Dhanu, 1196

S. R. O. No. 924/2020

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 rules further to amend the Kerala Flood Cess Rules, 2019 issued by notification 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:-



RULES

1. *Short title and commencement.*– (1) These rules may be called the Kerala Flood Cess (Amendment) Rules, 2020.

(2) They shall be deemed to have come into force on the 30th day of September, 2020.

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

(1) in Rule 6,

(a) for the letters and symbol, “KFC-A”, the letters, figure and symbol, “KFC-A1” shall be substituted.

(b) the following provisos shall be inserted, namely:–

“Provided that the said person shall file annual return in Form KFC-A1 for the financial year 2019-20 on or before the 31st day of January, 2021.

Provided further that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual Cess return in Form KFC-A1.”

(2) after Form KFC-A, the following Form shall be inserted, namely:–

“Form KFC-A1

[See rule 6]

KERALA FLOOD CESS RULES, 2019

ANNUAL RETURN AND RECONCILIATION STATEMENT FOR KERALA FLOOD CESS

Statement Reference No.....

Date.....

GST Circle:.....

Tax payer Type	
Composition opted	No
Financial Year	
Jurisdiction	State/Centre

Particulars of Kerala Flood Cess payable and paid during the year.....

Sl. No.	Category of Supply	Value of intra-State supply	Kerala Flood Cess payable	Kerala Flood Cess paid as	Balance Kerala	Interest



		As per monthly returns filed			As per accounts			e as per Accounts	per Monthly returns	Flood Cess payable. (K)= (I)-(J)	
		to taxable person having GST registration in the State, not in furtherance of businesses	to unregistered person	TO TAXABLE (C) + (D)	to taxable person having GST registration in the State, not in furtherance of business	to unregistered person	TO TAXABLE (F) + (G)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
1.	Taxable supply at the rate of 1.5% SGST										
2.	Taxable supply at the rate of 3.75% SGST										
3.	Taxable supply at the rate of 6% SGST										
4.	Taxable supply at the rate										



	of 9% SGST										
5.	Taxable supply at the rate of 14% SGST										
	Total										

I/we,, hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Authorised Signatory”

By order of the Governor,
BISHWANATH SINHA,
Principal Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per Section 14 of the Kerala Finance Act, 2019 (Act 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. Now, Government have decided to prescribe form KFC – A1 for filing annual Kerala Flood Cess return and to extend the due date to file the same.

The notification is intended to achieve the above object.

