



Office of the Commissioner of State Goods and Services Tax Department,
Government of Kerala, Thiruvananthapuram

No. CT/01/2020-C1

Dated 15/09/2020

Circular No...9./2020

Sub: Amesty scheme-2020 for settlement of arrears - further
instructions issued - Reg:

- Ref: 1. Kerala Finance Bill, 2020.
2. Circular No. 2/2020, dated 04/04/2020.
3. Kerala Finance Act, 2020.

Based on Kerala Finance Bill, 2020, instructions have already been issued from this office to ensure uniformity in carrying out the amendments made in various Acts and conditions in respect of Amnesty Scheme, 2020. Now, Government have brought about certain amendments. Hence the instructions already issued from this office stands modified in accordance with the Kerala Finance Act, 2020 as under.

- Option to avail the amnesty scheme should be made on or before 30th November 2020.
- Last date for payment of the amount determined under the scheme shall be 31st March, 2021.
- If the assessee opts to pay arrears under Amnesty Scheme, 2020 in installments, 20% of the arrears shall be paid as 1st installment within 30 days of receipt of the intimation and the balance amount shall paid in installments, subject to a maximum of four installments.
- The tax remaining unpaid as on the date of option, under clause (a) of sub-section (1) of section 47 of Kerala General Sales Tax Act, 1963, clause (a) of sub-section (1) of section 17B of the Kerala Tax on Luxuries Act, 1976 and clause (a) of sub-section (1) of section 74 of the Kerala Value

Added Tax Act, 2003 pursuant to the payment of compounding fee mentioned therein can also be settled under this scheme.

- Where, any time limit has been specified in, or prescribed under the Kerala General Sales Tax Act, 1963 (15 of 1963), Kerala Agricultural Income Tax Act, 1991 (15 of 1991), Kerala Tax on Luxuries Act, 1976 (32 of 1976) (repealed) and Kerala Value Added Tax Act, 2003 (30 of 2004), terminates on the 31 st day of March, 2020 for the Completion of any proceeding or passing of any order or issuance of any notice relating to any assessment, proceeding to determine any tax penalty or other amounts under the provisions of the said Act and where completion or compliance or such action has not been made within such time, then, the time limit for completion or compliance of such action has been extended to the 31 st day of March, 2021.

All other conditions of the scheme shall remain same as that in the circular referred above.

Sd/-

COMMISSIONER OF STATE TAX