



Office of the Commissioner of State Tax
State Goods and Services Tax Department
Tax Towers, Karamana P.O,
Thiruvananthapuram

Date: 19-08-2023

Trade Circular No. 15/2023

Sub:- SGSTD -Changes in mode of remittance of certain Cesses and Additional Sales Tax levied under KGST Act , 1963 and Kerala Finance Act, 2008 – certain instructions issued – Regarding.

Ref:- 1) G.O(Rt) No.3608/2023/Fin dated 12-05-2023 of the Government of Kerala

1. As declared in paras 561, 562 and 563 of the Budget speech 2023-24 regarding raising resources for social security seed fund, a new sub section (2A) was introduced in section 6 of the Kerala Finance Act, 2008 for levying a cess for this purpose with effect from 01-04-2023. This cess is levied on (i) on sale of foreign liquor at the rate of Rs.20 for each bottle of IMFL having MRP between Rs.500 to Rs.999 and at the rate of Rs.40 per bottle of IMFL having MRP above Rs.1000.and, (ii) Rs.2 per litre on the sale of petrol and diesel.

For this purpose government has now, vide G.O read above provided a separate sub-head under the KGST head of account for depositing this levy.

Description of levy	Remittance Head of Account
Social Security Cess on the sale of Petrol and Diesel levied under subsection (2A) of section 6 of Kerala Finance Act, 2008.	0040-00-102-89-00-00-00-N-V
Social Security Cess on the sale of IMFL levied under subsection (2A) of section 6 of Kerala Finance Act, 2008.	0040-00-102-90-00-00-00-N-V

2. By the Kerala Finance Act, 2015, section 5D of the Kerala General Sales Tax Act, 1963 was substituted to introduce an Additional Sales Tax (AST) of 1 Rupee per litre on Petrol and HSD and a 15% Additional Sales Tax (AST) on other Petroleum Products coming under the KGST Act. This was paid to government by dealers as per FORM 10 Returns till date and it was remitted to the KGST main tax head.

I/229112/2023

As per Section 7 of the Kerala Infrastructure Investment Fund Act, 1999, as amended in 2016, the proceeds from this AST are designated to KIIFB. So for this purpose government has now, provided a separate sub-head under the KGST head of account.

Description of levy	Remittance Head of Account
Cess on petroleum products to be transferred to Kerala Infrastructure Investment Fund Board levied under section 5D of the KGST Act.	0040-00-102-91-00-00-00-N-V

3. The department is currently receiving payments under KGST Act through Return Filing in KVATIS online system. In the KVATIS system, the tax dues under various heads like Tax, TOT, AST, Surcharge, Cess, etc is calculated in the respective columns of the return and after consolidation, a single challan for payment is generated and payment is effected. Therefore, the bifurcation of tax calculations is carried out based on the data furnished in return.

Since the KVATIS application presently used for e-filing and payment of KGST taxes is undergoing re-development, a separate procedure for depositing the levies mentioned above is necessary as an interim measure. In the circumstances the following instructions are issued.

- a. The amount of AST or Cess as per section 5D of the KGST or sub section (2A) of section 6 of the Kerala Finance Act, 2008 Act (as per para 1 or 2 above) shall be remitted online by filling the particulars at the e-Treasury portal <https://etreasury.kerala.gov.in/> by selecting "Taxes" Department available under services -> Departmental Receipts option. The heads of accounts corresponding to the different cess collections against which remittance are to be made are as follows:

Description of levy	Remittance Head of Account
Social Security Cess on the sale of Petrol and Diesel levied under subsection (2A) of section 6 of Kerala Finance Act, 2008.	0040-00-102-89-00-00-00-N-V
Social Security Cess on the sale of IMFL levied under subsection (2A) of section 6 of Kerala Finance Act, 2008.	0040-00-102-90-00-00-00-N-V
Cess on petroleum products to be transferred to Kerala Infrastructure Investment Fund Board levied under section 5D of the KGST Act.	0040-00-102-91-00-00-00-N-V

- b. After making the payment in e-Treasury Kerala, the dealer has to communicate the e-challan by e-mail to the concerned Tax Payer Division. (e-Mail list is available in official website of State GST Department – www.keralataxes.gov.in > Contacts us > Directory > Taxpayer Services Wing).

I/229112/2023

c. On receipt of the e-mail, the Deputy Commissioner (Tax Payer Services Division) shall acknowledge the receipt of the same. The officer shall also verify the e-challan through <https://etreasury.kerala.gov.in/> > Status > Challan Status link.

d. The dealers under the KGST Act are not required to furnish the amount collected under Cess or AST mentioned above in the Returns filed in Form No.10 to avoid duplication of figures.

e. The dealers under the KGST Act can declare all other Taxes, TOT, Cess, etc under online Form No.10 in KVATIS and make payment following the current procedure.

f. Social Security Cess is being levied and collected as per sub section (1) of section 6 of the Kerala Finance Act, 2008. This levy is the rate of one percent on the tax payable by dealers under section 5 except on foreign liquor, of the Kerala General Sales Tax Act, 1963 (15 of 1963). The payment of this cess shall be continued to be made through the Form 10 Return to be filed under KGST act 1963. The above procedure as per (a) shall not be applicable for this cess.

All the stakeholders including trade associations/organisations are requested to bring the contents of this circular to the attention of their members in particular and to the trade in general.

The Joint Commissioners/Deputy Commissioners shall inform all the concerned dealers regarding the special procedure prescribed for making payment of Cesses/AST collected under the KGST Act.

This circular is issued under section 58 A sub section (2) of the Kerala General Sales Tax Act.

Yours faithfully

Sd/-

COMMISSIONER

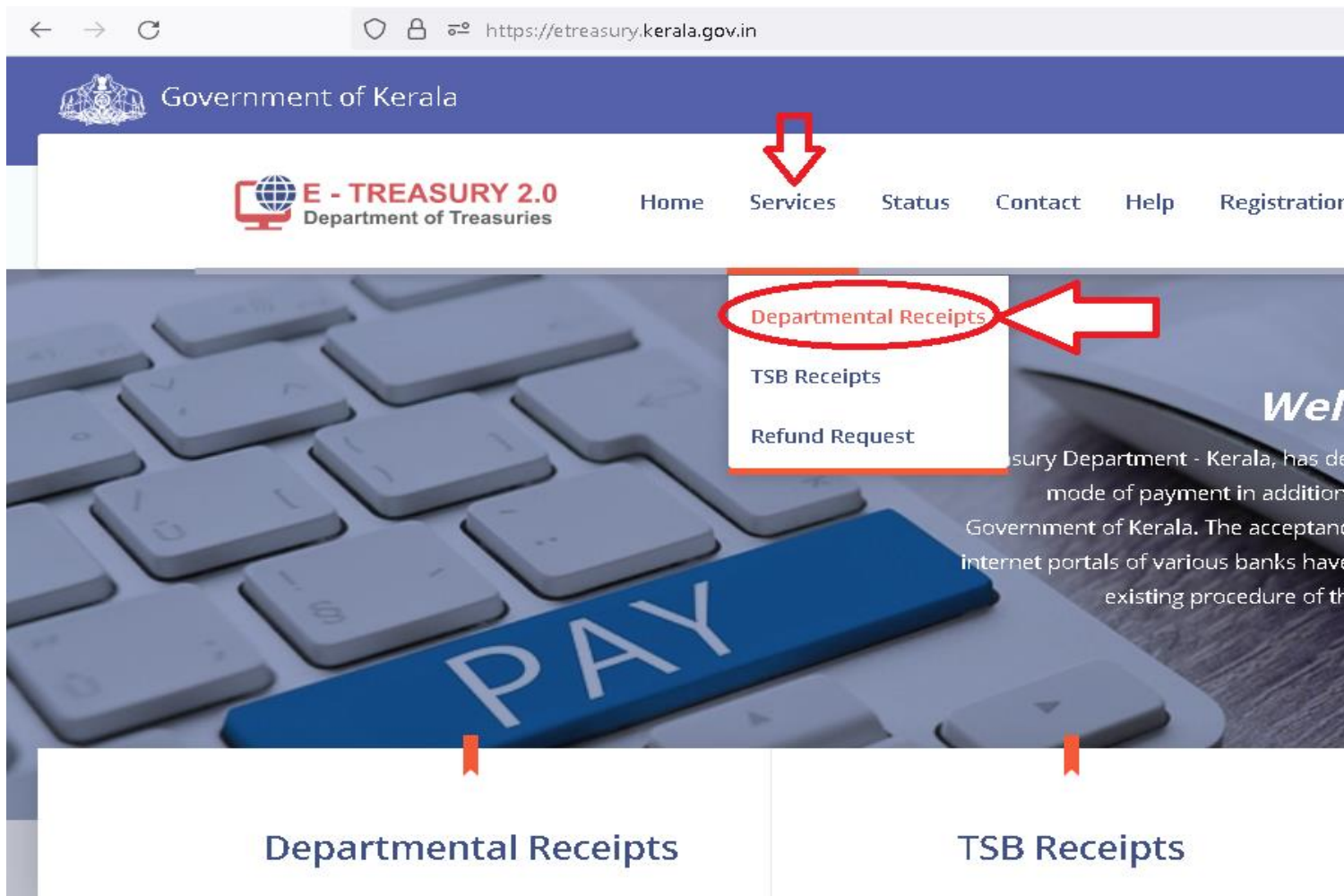
Signed by

Anil C V


Date: 26-08-2023 10:45:26

REMITTING CESS COLLECTED AT THE E-TREASURY PORTAL.

1. Open the e-Treasury portal at url: <https://etreasury.kerala.gov.in>
2. Select Departmental Receipts under the Services menu.



The screenshot displays the e-Treasury portal interface. At the top, the browser address bar shows the URL <https://etreasury.kerala.gov.in>. The page header includes the Government of Kerala logo and the text "Government of Kerala". Below this, the "E - TREASURY 2.0 Department of Treasuries" logo is visible. The main navigation menu consists of the following items: Home, Services, Status, Contact, Help, and Registratio. A red arrow points to the "Services" menu item. A dropdown menu is open under "Services", with "Departmental Receipts" circled in red and a white arrow pointing to it. Other options in the dropdown are "TSB Receipts" and "Refund Request". Below the dropdown, there are two buttons: "Departmental Receipts" and "TSB Receipts", both marked with red vertical lines. The background of the page features a keyboard with a prominent blue "PAY" key and a mouse.

3. Select Department as Taxes
4. Select Distrit, TPS circle against Office Name
5. Select the CESS remittance heads from the following
 - a. **0040-00-102-91-00-00-00-N-V CESS ON PETROLEUM PRODUCTS-KIIFB**
 - b. **0040-00-102-89-00-00-00-N-V SS Cess Petrol/Diesel Sale**
 - c. **0040-00-102-90-00-00-00-N-V SS Cess IMFL Sale**
6. Enter the amount of Cess under the selected Cess head
7. Click the  button after the amount colum to **add** another Cess head
8. Enter Trade Name and TIN under personal details section.
9. Click the proceed button

e-Challan Departmental Receipt

Remittance Details

Department*

District*

Office Name*

Department Reference No.

Remittance Heads

Amount

Remittance Total

Personal Details

Name*

TIN/Remitter Code

PAN

Mobile No.

Personal Details (Additional)



Proceed

Reset

10. In the payment summary page select Online Payment and click on Proceed for Payment button.

Payment Summary

General Details	
Date	: 27/07/2023
Department	: Taxes
Revenue District	: District Treasury Thiruvananthapuram
Office Name	: Deputy Commissioner, TPS Division, Thiruvananthapuram
Dept. Ref. No	: 740DR13431524759712

Remittance Details	Amount
0040-00-102-91-00 CESS ON PETROLIUM PRODUCTS-KIIFB	1
0040-00-102-89-00 SS Cess -PetroVDieselsale	1
0040-00-102-90-00 SS CESS-IMFLSALE	1
Total	3/-

Payer Details	
PAN No (If Applicable)	:
Full Name	: DEMO
Dept. Reference No.	: 740DR13431524759712
TIN/Remitter Code	:
Mobile No.	:
Flat/Block No, Premises/Bldg	:
Road/Street, Area/Locality	:
PIN	:
Purpose (If Any)	<input type="text"/>
Amount in Words	: Three Rupees Only

Payment Details	
Payment Mode	<input checked="" type="radio"/> Online Payment <input type="radio"/> Manual Payment

11. Choose the payment option, click on proceed for payment button and complete the payment process.



e-Treasury Government of Kerala

Select Payment Option

Net Banking (Direct)

Payment Gateway 1 (New) Preferred

Payment Gateway 2

Select Bank

FEDERAL BANK Federal Bank

SBI State Bank of India

Bank of Baroda

Bank of India

INDIAN BANK

Indian Overseas Bank

Union Bank of India

Canara Bank

IDBI BANK

Punjab National Bank

ePayment permitted foreign Countries

Proceed for Payment Cancel

12. Send the chalan particulars to the TPS Circle / TPS Division concerned by e-mail.
