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File No. CT/5431/2020-C4

**Circular No. : 09/2024**

Sub : Kerala State Goods & Services Tax Department – Refund of Kerala

Flood Cess - instructions issued-reg:

- Ref: 1. Notification S.R.O No. 1284/2023 dated 28/11/2023 of  
Government of Kerala  
2. Government letter No. B1/21/2024-TD dated 27.03.2024

I. Government, vide Notification referred above amended the Kerala Flood Cess Rules 2019, to include refund provision in Kerala flood Cess Rules. The Application for refund of Kerala Flood Cess shall be submitted manually in Form KFC RFD-1, before the expiry of two years from the last day of the financial year in which such supply was made or before the expiry of two years from the date of notification of the Kerala Flood Cess (Amendment) rules, 2023, whichever is later. In order to streamline the refund process, the following guidelines are issued in exercise of the powers conferred under sub-rule (13) of Rule 3A of the Kerala Flood Cess Rules 2019,

1. The taxpayers shall submit the application for refund (Form KFC RFD-1) duly filled up, along with required documents, manually, before the proper officer in the jurisdictional Taxpayer Services Division.
2. The refund applications filed by the taxpayers in their respective jurisdiction shall be processed by the respective proper officers.
3. After processing, if the claim is approved partially or fully by the proper officer, the Refund Sanction Order (Form KFC RFD-6) along with the Refund Payment Order (Form KFC RFD-5) issued by the proper officer shall be communicated to the respective District Joint Commissioner of

State Tax, Taxpayer Services for disbursement of refund.

4. In the case of refund claim sanctioned by the Central Tax Authorities, the Refund Sanction Order (Form KFC RFD-6) along with the Refund Payment Order (Form KFC RFD-5) shall be forwarded to the Joint Commissioner of State Tax, Taxpayer Services Vertical of the District concerned for disbursement of refund.
5. The District Joint Commissioner of Taxpayer Services vertical shall present the Refund Sanction Orders and Payment Orders received from the proper officers of State Tax or Central Tax, before the treasury authorities, in due format, through their DDOs for disbursement of refund amount.
6. As informed by Government, vide Letter No. B1/21/2024-TD dated 27.03.2024, the Head of Account for refund of Kerala Flood Cess will be the head of account in which the excess payment has been made, which is shown below;
  - MH- 0040 Tax on sales, Trade etc.
  - MIH- 800 Other Receipt
  - SH – 89 Kerala Flood Cess
  - SSH – (01) Collections
  - SSH – (02) Penalty
  - SSH- (03) Interest
7. The payment shall be released only through the Bank Account linked with the GSTIN of the taxpayer.
8. After the release of payment, the Joint Commissioner, Taxpayer Service shall communicate the same to the concerned proper officer of State Tax / Central Tax as the case may be.
9. The District Joint Commissioners of Taxpayer Services shall maintain register for Refund- Kerala Flood Cess Refund Register- in the format shown as Annexure-1.
10. The time limit stipulated in the Kerala Flood Cess (Amendment) rules, 2023 for processing of refund application shall strictly be followed.
11. The proper officers shall communicate the Refund Sanction Orders and Payment Orders to the respective district Joint Commissioners, Taxpayer Services as early as possible so that, the DDO will have enough time to

