KERALA STATE GOODS AND SERVICES TAX DEPATMENT OFFICE
OF THE COMMISSIONER OF STATE TAX

**Removal of Difficulty Order No 1/2025**

**File No. SGST/896/2025-PLC2** **Dated: 17-02-2025**

WHEREAS, sub-section (1) of Section 9 of the Kerala Finance Act, 2024 (18 of 2024) (hereafter in this Order referred to as the said Act) provides that application for settlement of arrears under Amnesty Scheme 2024 of the said Act shall be made to the designated authority within sixty days from the date of commencement of the scheme, in such form and such manner as may be prescribed, along with proof of payment of the amount at the rates specified in section 11 of the said Act;

AND WHEREAS sub-section (2) of Section 9 of the said Act provides that the time limit under sub-section (1) may be extended by a further period , not later than 31st day of December ,2024 by recalculating the amount payable as specified in sub-section (4) of section 11;

AND WHEREAS, certain technical issues arose in the amnesty portal on 31st day of December 2024 preventing certain applicants from filing the application through the amnesty portal within the time limit specified;

AND WHEREAS, it has been reported that due to the technical difficulties , the designated authorities of various district offices received sixty-two (62) applications electronically through email and eight (8) manually filed applications, totaling seventy (70) applications;

AND WHEREAS, for removal of the difficulty occurred in the implementation of the scheme due to the technical issues in the amnesty portal on the last day of filing application, and to treat the seventy applications received either manually or electronically through e-mail, along with proof of payment, as application filed under the Amnesty Scheme 2024 of the said Act ;

Now, therefore, in exercise of the powers conferred by sub-section (1) of

Section 25 of the Kerala Finance Act, 2024 (18 of 2024) the Commissioner of State Tax hereby makes the following Order, to remove the difficulties, namely;-

1. Short title.—This Order may be called the Amnesty Scheme 2024 (Removal of Difficulties) Order, 2024.

2. Notwithstanding the expiration of the last date for filing applications as per sub-section (2) of Section 9 of the Kerala Finance Act, 2024 and the mandatory requirement of filing application electronically through the amnesty portal, the aforementioned seventy applications filed manually or electronically through e-mail along with proof of payment, due to technical glitches in the amnesty portal on the 31st day of December 2024,being the last date for filing application, shall be deemed to have been validly filed under the Amnesty Scheme 2024.

3. The processing and disposal of the applications shall be completed in such time and in such manner prescribed under the said Act and the Rules made thereunder.

4.This order shall be deemed to have come into force on 31 st day of December, 2024.

**AJIT PATIL I A S**

**COMMISSIONER**