



(भारत सरकार) GOVERNMENT OF INDIA
(रेल मंत्रालय) MINISTRY OF RAILWAYS
(रेलवे बोर्ड) RAILWAY BOARD

RBA No. 47/2019

GST Circular No. 18/2019

No. 2017/AC-II/1/11/GST References

4th June, 2019

General Managers,
All Zonal Railways/Production Units.

Sub :- Statutory provisions relating to Kerala Flood Cess (KFC).

Railway Board's letter of even No. dated 29th May, 2019 and 30th May, 2019 may be perused, wherein detailed notification regarding Statutory provisions relating to KFC were notified. Government of Kerala vide notification No. G.O.(P) No. 81/2019/Taxes dated 31.05.2019 (copy attached) has mentioned that the effective date of implementation of their earlier notification G.O.(P) No. 79/2019/Taxes dated 25th May, 2019 is **1st July, 2019** instead of 1st June, 2019.

DA:- As above.

(V.Prakash)

**Joint Director /Accounts
Railway Board**

Copy to :-

1. PFAs All Zonal Railways/PU
2. All EDs of ED level Empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board
4. MD, CRIS, Chanakyapuri, New Delhi.
5. GM/Finance and GSTM, CRIS, NDLS

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.81/2019/TAXES

Dated, Thiruvananthapuram, 31st May, 2019

...th Idavam, 1194

S.R.O. No...../2019.- In exercise of the powers conferred by sub-clause (1) of clause 14 of the Kerala Finance Bill, 2019 (Bill No. 185 of the Fourteenth Kerala Legislative Assembly), the Government of Kerala hereby makes the following amendment to the notification issued under G.O. (P) No.79/2019/TAXES. dated 25th May, 2019 and published as S.R.O. No. 358/2019 in the Kerala Gazette Extraordinary No. 1239 dated 25th May, 2019, namely:-

AMENDMENT

In the said notification, for the words, letters and figures "1st day of June, 2019", the words, letters and figures "1st day of July, 2019" shall be substituted.

By order of the Governor,
VENUGOPAL, P.,
Secretary to Government.

Explanatory Note

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

As per the notification issued under G.O.(P)No.79/2019/TAXES. dated 25th May, 2019 and published as S.R.O.No.358/2019 in the Kerala Gazette Extraordinary No.1239 dated 25th May, 2019, Government of Kerala have appointed the 1st day of June, 2019 as the date with effect from which the Kerala Flood Cess shall be levied and collected.

Now, having considered it necessary in the interest of the public, the Government have decided to levy and collect the Cess with effect from the 1st day of July, 2019 and also to make suitable amendment to the said notification.

The notification is intended to achieve the above object