



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

RBA No. 44/2019

GST Circular No. 16/2019

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

29th May, 2019

General Managers,
All Zonal Railways/Production Units.

Sub :- Statutory provisions relating to Kerala Flood Cess.

Government of Kerala vide notification No. F.O.(P) No. 79/2019/Taxes dated 25.05.2019, has appointed 1st June, 2019 as the date from which the statutory provisions of Kerala Finance Bill, 2019 relating to Kerala Flood Cess (KFC) shall come into effect. The Government of Kerala has also notified Kerala Flood Cess Rules, 2019, vide G.O. (P) No. 80/2019/Taxes dated 25.05.2019. Copy of the aforesaid notification is attached for information and necessary actions. Implication of this circular may be examined in consultation with GST Consultants for its compliance.

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**G.O.(P) No.80/2019/TAXES****9388/27/05/2019****Thiruvananthapuram: 25.05.2019****NOTIFICATION**

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 make the following rules, namely:-

RULES

1. Short title and Commencement.- (1) These rules may be called the Kerala Flood Cess Rules, 2019.

(2) They shall come into force on the 1st day of June, 2019.

2. Levy and Collection.- (1) Kerala Flood Cess shall be levied on intra-state supplies of goods or services or both made by a taxable person to an unregistered person in respect of supplies specified in the TABLE under sub-clause (2) of clause 14 of the Kerala Finance Bill, 2019.

(2) Kerala Flood Cess shall be collectable on the taxable value of supplies specified in the table under sub-clause (2) of clause 14 of the Kerala Finance Bill, 2019.

(3) The Kerala Flood Cess collected under sub-rule (2) above shall be shown separately in the invoice and paid over to the Government along with the return.

3. Submission of monthly return.- (1) Every taxable person liable to pay the Kerala Flood Cess shall file a monthly return in Form No. KFC-A on or before the due date for filing of GSTR-3B return, specified under rule 61 of the Kerala Goods and Services Tax Rules, 2017.

- (2) The return shall be filed electronically through the official portal 'www.keralataxes.gov.in' and e-payment of Kerala Flood Cess due shall be made along with such return.
- (3) In order to e-file cess return and payment of cess, one time 'user ID and password' shall be generated from the portal.
- (4) The details of outward supplies of goods or services or both, attracting the Kerala Flood Cess made to unregistered persons shall be mentioned in the return.
- (5) The details of outward supplies of goods or services or both, specified under sub-rule (4) above shall match with the corresponding details of outward supply of goods or services or both as per GSTR-1.
- (6) There shall be no refund of the Kerala Flood Cess paid along with the returns.
- (7) The provisions of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017), and the rules made thereunder, including those relating to definitions, authorities, assessment, audits, non-levy, non-filing of return, short-levy, interest, appeals, recovery of tax, offences and penalties, shall, as far as may be, mutatis mutandis, apply, in relation to the levy and collection of cess leviable under sub-rule (1) of rule 2, as they apply in relation to the levy and collection of tax on the intra-state supplies under the said Act or the rules made thereunder.

FORM No. KFC-A**[See Rule 3]****KERALA FLOOD CESS RULES, 2019
RETURN FOR KERALA FLOOD CESS**

Statement Ref:

Date:.....

GST Circle:

GSTIN	
LEGAL NAME OF BUSINESS	

TRADE NAME	
CONSTITUTION OF BUSINESS	
TAXPAYER TYRE	
COMPOSITION OPTED	No
RETURN PERIOD	
JURISDICTION	STATE/CENTRE

PARTICULARS OF KERALA FLOOD CESS PAYABLE

Sl. No.	Category of Supply	Value of Intra-State B2C Supply	Rate of Kerala Flood Cess on value of supply	Kerala Flood Cess Payable
1.	Goods taxable at the rate of 1.5% SGST		0.25%	
2.	Goods taxable at the rate of 6% SGST		1%	
3.	Goods taxable at the rate of 9% SGST		1%	
4.	Goods taxable at the rate of 14% SGST		1%	
5.	All Services under SGST		1%	
	Total			

Authorised Signatory

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 clause 14 of the Kerala Finance Bill, 2019 (Bill No. 185 of fourteenth Kerala Legislative Assembly), the Government have decided to levy a cess called the Kerala Flood

Cess for the purposes of providing reconstruction, rehabilitation and compensation needs which had arisen due to the massive flood which occurred in the State of Kerala in the month of August, 2018, for a period of two years. Now, in accordance with the relevant provisions of the said Bill, Government have decided to prescribe the manner of furnishing of returns relating to the said cess, and the collection and payment thereof.

The notification is intended to achieve the above object.

**GOVERNMENT OF KERALA
TAXES (B) DEPARTMENT****G.O.(P) No.79/2019/TAXES****9387/27/05/2019****Thiruvananthapuram: 25.05.2019****NOTIFICATION**

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 appoint the 1st day of June, 2019 as the date with effect from which the cess under the said clause shall be levied and collected.

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 clause 14 of the Kerala Finance Bill, 2019 (Bill No.185 of the fourteenth Kerala Legislative Assembly), there shall be levied a cess called the Kerala Flood Cess on such intra-State supplies of goods or services or both made by a taxable person as provided in section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) for the purposes of providing, reconstruction, rehabilitation and compensation needs which had arisen due to the massive flood that occurred in the State of Kerala in the month of August, 2018, for a period of two years, with effect from the date notified by the Government in the official Gazette. Now, the Government have decided to levy the Kerala Flood Cess with effect from the 1st day of June, 2019.

The notification is intended to achieve the above object.