

**GOVERNMENT OF KERALA,
KERALA STATE GOODS AND SERVICES TAX DEPARTMENT
Notification No. 7/2020-State Tax**

No.CT/4/2020-C1

Dated, Thiruvananthapuram, 28/04/2020

As per the notification issued under G. O. (P) No. 96/2019/TAXES dated 29th June, 2019 and published as S.R.O. No. 435/2019 in the Kerala Gazette Extraordinary No. 1445 dated 1st July, 2019 the Government of Kerala had decided to implement the Kerala Flood Cess with effect from 1-8-2019. As per the notification issued under G. O. (P) No. 80/2019/TAXES dated 25th May, 2019 and published as S.R.O. No. 359/2019, the Government have further notified that the due date for filing GSTR 3B return is applicable for return for Kerala Flood Cess also. The Flood Cess returns are accordingly to be filed on or before the 20th of the succeeding month.

But various trade bodies/organizations have raised certain practical difficulties with regards to the filing of Kerala Flood Cess returns along with GSTR 3B returns due to the unprecedented spread of pandemic COVID-19. The matter have been examined and found that the issues raised need to be redressed.

In the circumstances, in exercise of the powers conferred by section 168 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) read with sub-section (4) of section 14 of Kerala Finance Act, 2019 and sub-rule (5) of rule 61 of the Kerala State Goods and Services Tax Rule, 2017, the Commissioner of State Tax hereby extends the due date for filing Kerala Flood Cess return for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, to the date mentioned in the corresponding entry in column (4) of the said Table, namely:-

Table

Sl No.	Class of registered persons	Tax Period	Date extended

(1)	(2)	(3)	(4)
1	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	24th day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	29th day of June, 2020
		April, 2020	30th day of June 2020
3	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	30th day of June 2020
		March, 2020	3rd day of July
		April, 2020	6th day of July, 2020
4	Taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year	MAY,2020	27th June, 2020
	Taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year	MAY,2020	12th of July, 2020

ANAND SINGH IAS
COMMISSIONER