

INDIRECT TAX

Kerala Flood Cess expires on 31 July 2021

UPDATE NO. 21 OF 2021



Lakshmikumaran
& Sridharan
attorneys

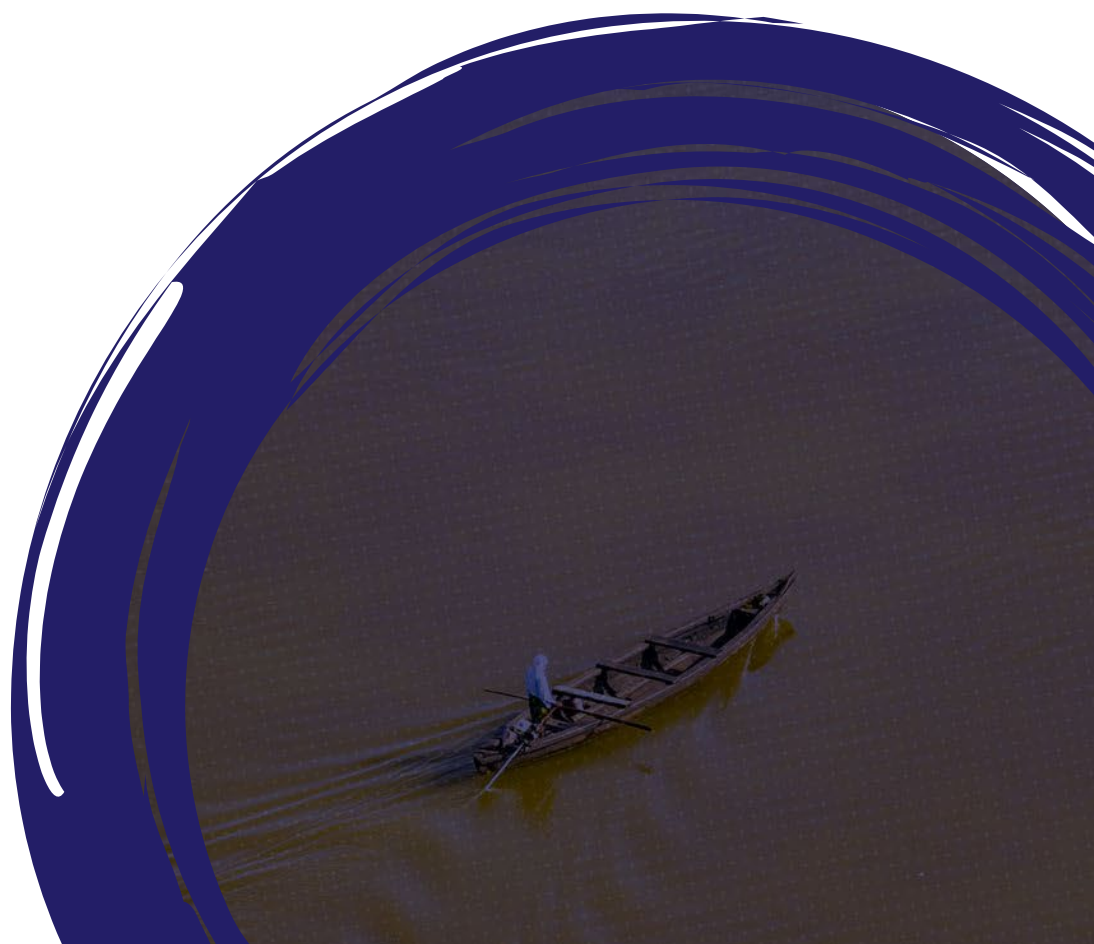
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[FILE NO. CT/15318/2019-P2]

- Kerala Flood Cess ('**KFC**') was levied with effect from 1 August 2019 at the rate of 1%/0.25% along with GST on intra-state supplies of goods or services to unregistered persons (i.e. on B2C supplies) for a period of two years for re-building of post-flood Kerala.
- The levy of KFC shall expire on 31 July 2021.
- Taxpayers located in Kerala should ensure not to charge and collect KFC with effect from 1 August 2021.





L&S Comments:

- Transitional situations should be examined to determine levy of KFC on supplies such as:
 - KFC paid on advances received for services prior to 1 August 2021 but services are not provided later.
 - KFC paid on invoice issued prior to 1 August 2021 but credit note is issued after 1 August 2021 due to sales return/ deficiency in provisioning of services.
-



LOCATIONS

NEW DELHI

5 Link Road, Jangpura Extension,
New Delhi 110 014

PHONE: 011-4129 9800

B-6/10, Safdarjung Enclave,
New Delhi 110 029

PHONE: 011-4129 9900

E-MAIL: Lsdel@lakshmisri.com

MUMBAI

2nd Floor, CNERGY IT Park,
Old Standard Mill,

Appa Saheb Marathe Marg,
Prabhadevi,

Mumbai 400 025

PHONE: 022-2439 2500

E-MAIL: Lsbom@lakshmisri.com

CHENNAI

2, Wallace Garden, 2nd Street,
Chennai 600 006

PHONE: 044-2833 4700

E-MAIL: Lsmids@lakshmisri.com

BENGALURU

World Trade Center,
No. 404-406, 4th Floor, South Wing,

Brigade Gateway Campus,

No. 26/1 Dr. Rajkumar Road,

Malleswaram West,

Bengaluru 560 055

PHONE: 080-4933 1800

E-MAIL: Lsblr@lakshmisri.com

HYDERABAD

'Hastigiri', 5-9-163, Chapel Road,
Opp. Methodist Church, Nampally,
Hyderabad 500 001

PHONE: 040-2323 4924

E-MAIL: Lshyd@lakshmisri.com

AHMEDABAD

B-334, SAKAR-VII,
Nehru Bridge Corner, Ashram Road,
Ahmedabad 380 009

PHONE: 079-4001 4500

E-MAIL: Lsahd@lakshmisri.com

PUNE

607-609, Nucleus,
1 Church Road, Camp

Pune 411 001

PHONE: 020-6680 1900

E-MAIL: Lspune@lakshmisri.com

KOLKATA

2nd Floor, Kanak Building,
41, Chowringhee Road,

Kolkata 700 071

PHONE: 033-4005 5570

E-MAIL: Lskolkata@lakshmisri.com

CHANDIGARH

SCO No. 59, 1st Floor,
Sector 26, Madhya Marg,
Chandigarh 160 026.

PHONE: 0172-492 1700

E-MAIL: Lschd@lakshmisri.com

GURUGRAM

OS2 & OS3, 5th Floor,
Corporate Office Tower,
AMBIENCE Island, Sector 25-A,

Gurugram 122 001

PHONE: 0124-477 1300

E-MAIL: Lsgurgaon@lakshmisri.com

PRAYAGRAJ (ALLAHABAD)

3/1A/3, (Opp. Auto Sales)

Colvin Road, Lohia Marg,

Prayagraj 211 001

PHONE: 0532-242 1037/242 0359

E-MAIL: Lsallahabad@lakshmisri.com

KOCHI

1st Floor, PDR Bhavan,

Palliyil Lane, Foreshore Road,

Ernakulam, Kochi 682016

PHONE: 0484-486 9018/486 7852

E-MAIL: Lskochi@lakshmisri.com

JAIPUR

2nd Floor (Front side),

Unique Destination, Tonk Road,

Near Laxmi Mandir Cinema Crossing,

Jaipur, Rajasthan 302 015

PHONE: 0141-456 1200

E-MAIL: Lsjaipur@lakshmisri.com

NAGPUR

1st Floor, HRM Design Space,

90-A, Next to Ram Mandir,

Ramnagar, Nagpur 440033

PHONE: +91-712-2959038/2959048

E-MAIL: Lsnagpur@lakshmisri.com

www.lakshmisri.com



**Lakshmikumaran
& Sridharan**
attorneys

exceeding expectations
SINCE 1985

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