

INDIRECT TAX

Kerala Flood Cess – Due date for filing annual returns extended

UPDATE NO. 9 OF 2022



Lakshmikumaran
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attorneys

exceeding expectations
SINCE 1985



[NOTIFICATION NO. 1/2022-STATE TAX (KERALA)]

- 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. In this respect, the Government has notified Annual Return and Reconciliation Statement for Kerala Flood Cess.
- Considering that the taxpayers could not furnish the annual Kerala Flood Cess Return for the period 2019-20 and 2020-21 due to some technical issues, the Commissioner of State Tax has extended the due date for filing annual Kerala Flood Cess return in Form KFC-A1 for the years 2019-20 and 2020-21 to 15 March 2022.

LOCATIONS

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