

Provided that, any amount paid towards penalty or its interest shall not be credited towards tax.

(9) There shall not be any refund or any adjustment subsequently for the amount settled under this scheme, under any circumstances.”

13. *Certain assessments pending under the Kerala Tax on Luxuries Act, 1976 (32 of 1976) deemed to be completed.*— Notwithstanding anything contained in sub-section (1) of section 173 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and in the Kerala Tax on Luxuries Act, 1976 (32 of 1976) (hereinafter referred to as the repealed Act) and the rules made there under, if the total receipts as per the return filed by the proprietor under the repealed Act for a year is rupees five lakh or below, the assessment of such proprietor pending as on 1st April, 2019, shall be deemed to have been completed, subject to the condition that the proprietor had filed all returns as prescribed under the repealed Act and had paid tax accordingly:

Provided that such assessment may be reopened by the Deputy Commissioner under the repealed Act on detection of tax evasion subsequently, but within a period of four years from the 1st day of April, 2019.

14. *Kerala Flood Cess.*— (1) 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 for in section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and collected in such manner, as may be prescribed, 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, with effect from the date notified by the Government in the Official Gazette:

Provided that no such cess shall be leviable on,-

(i) supplies made by a taxable person who has decided to opt for composition levy under section 10 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017);

(ii) supplies of goods and services or both exempted by notifications issued under section 11 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017); and

(iii) supplies of goods and services or both made by a registered taxable person to another registered taxable person.

(2) The cess shall be levied on such supplies of goods and services as are specified in column (2) of the table below, on the basis of value determined under section 15 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) at such rate set forth in the corresponding entry in column (3) of the Table.

TABLE

Sl.No	Description of goods or services or both	Rate of cess
(1)	(2)	(3)
1.	Supplies of goods for which tax rate is fixed at 0.125 % by notification issued under sub-section(1) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).	Nil
2.	Supplies of goods for which tax rate is fixed at 1.5 % by notification issued under sub-section(1) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).	0.25%
3.	Supplies of goods for which tax rate is fixed at 2.5 % by notification issued under sub-section(1) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).	Nil
4.	Supplies of services for which tax rate is fixed at 2.5 % by notification issued under sub-section(1) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).	1%
5.	Supplies of goods and services or both for which tax rate is fixed at 6%, 9% and 14% by notifications issued under sub-section(1) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).	1%

(3) Every taxable person, making a taxable supply of goods or services or both, shall,—

(a) pay the amount of cess as payable under this section in such manner; and

(b) furnish such returns in such forms, along with the returns to be filed under the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and in such manner, as may be prescribed.

(4) 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, 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 the cess leviable under section 9 on the intra-State supply of goods and services, as they apply in relation to the levy and collection of tax on such intra-State supplies under the said Act or the rules made there under.

DECLARATION UNDER THE KERALA PROVISIONAL COLLECTION OF REVENUES ACT, 1985 (10 OF 1985)

It is hereby declared that it is expedient in the public interest that all the provisions of this Bill shall have effect on and from the 1st day of April, 2019 under the Kerala Provisional Collection of Revenues Act, 1985 (10 of 1985).

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the following enactments to give effect to the financial proposals of the Government of Kerala for the financial year 2019-2020 as announced in paragraphs 255 to 269, 271, 274, 276, 278, 281, 282, 284 to 288, 290, 291 and 296 of the Budget Speech 2019-2020, namely:—