



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.140/2022/TAXES.

Dated, Thiruvananthapuram, 27th October, 2022

10th Thulam, 1198

#### S. R. O. No. 1034/2022

In exercise of the powers conferred by sub-section (1) of section 14 of the Kerala Finance Act, 2019 (Act 5 of 2019), the Government of Kerala having considered it necessary in the public interest so to do, hereby make the following rules further to amend the Kerala Flood Cess Rules, 2019 issued by notification under G.O.(P) No.80/2019/TAXES dated 25<sup>th</sup> day of May, 2019 and published as



S.R.O. No.359/2019 in the Kerala Gazette Extraordinary No.1240 dated 25<sup>th</sup> May, 2019, namely:-

## RULES

1. *Short title and commencement.*- (1) These rules may be called the Kerala Flood Cess (Second Amendment) Rules, 2022.

(2) They shall be deemed to have come into force on the 1<sup>st</sup> day of August, 2019.

2. *Amendment of the Rules.*- In the Kerala Flood Cess Rules, 2019, in rule 4, –

(i) after the words “Proper officer designated under ”, the words and figures “section 5 read with section 6 of” shall be inserted.

(ii) the explanation shall be omitted.

By order of the Governor,  
Dr. RATHAN U. KELKAR,  
Secretary to Government.

### Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

In the wake of the unprecedented flood in 2018, the Government of Kerala implemented Kerala Flood Cess w.e.f. 1<sup>st</sup> August, 2019 for two years for the purpose of providing reconstruction, rehabilitation and compensation needs which had arisen due to the massive flood. The officers of state tax are deemed to be the proper officer for the purpose of sub-section (4) of section 14 of the Kerala Finance Act, 2019 as per rule 4 of the Kerala Flood Cess Rules, 2019. At present, the officers of Central Tax are empowered to issue orders under Kerala State Goods and Services Tax Act, 2017 by virtue of cross empowerment under section 6 of the Central Goods and Services Tax Act, 2017 and analogous provisions under State Goods and Services Tax Act, 2017 but they are not able to assess Kerala Flood Cess applicable corresponding to the tax determined under Goods and Services Tax Act as they are not empowered to do so. Hence necessary amendment need to be brought into the Kerala Flood Cess Rules, 2019 to empower the officers of Central Tax as the proper officer for the purpose of sub-section (4) of section 14 of the Kerala Finance Act, 2019.

The notification is intended to achieve the above object.

