
Ref:
(i) Board’s Rates Circular No.19 of 2017.
(ii) Board’s RBA No.45/2019 dated 30.05.2019; and RBA No.47/2019 dated 04.06.2019.

1. In pursuance of Notifications issued by the Government of Kerala and in terms of Board’s Account’s Directorates Circulars referred at (ii) & (iii) above (copies enclosed). Ministry of Railways have decided to levy additional 1% Kerala Flood Cess (KFC) on all Intra-State(Kerala) Goods transportation by rail to unregistered person w.e.f. 01.07.2019 for a period of two years, or till further advice, whichever is earlier. (sample calculation is shown in RBA No. 45/2019).

2. Kerala Flood Cess collected as above shall be shown separately in the Railway Receipt. This shall not be rounded off and shall be printed upto two decimal places.

3. It may be noted that as per Rule 3.(6) of Kerala Government’s Notification G.O.(P)No.80/2019/Taxes dated 25.05.2019, there shall be no refund of Kerala Flood Cess paid along with the Returns.

4. All other rules as applicable to levy of GST/SGST shall be applied to levy of Kerala Flood Cess.

5. Zonal Railways and FOIS/CRIS may immediately initiate compliance of Board’s Account’s Directorates Circulars referred at (ii) above.
6. Any modification in the rules made by the Government of Kerala for monitoring implementation of KFC from time to time shall automatically become applicable though they might be notified separately.

7. This issues with the concurrence of Finance and Accounts Directorates of Ministry of Railways.

DA: as above

(Shilpi Bishnoi)
Director, Traffic Commercial (Rates)
(Railway Board)

No.TCR/1078/2019/04
New Delhi, Dated: 28.06.2019

Copy for information and necessary action to:

1. PFAs, All Indian Railways.
2. Dy. C&AG (Rly.), Room No.222, Rail Bhavan, New Delhi.

for Financial Commissioner

No.TCR/1078/2019/04
New Delhi, Dated: 28.06.2019

Copy for information and necessary action to:

1. Principal Chief Commercial Managers, All Indian Railways.
2. Principal Chief Operating Managers, All Indian Railways.
3. Managing Director, CRIS Chanakya Puri, New Delhi-23.
4. The Chief Administrative Officer, FOIS, NR, CRIS, Chanakya Puri,
New Delhi-23.
5. General Manager/FOIS/CRIS Chanakya Puri, New Delhi-3.
6. Managing Director, KRCL, Belapur Bhavan, Sector-11, CBD Belapur,
New Mumbai.
7. Director General, National Institute of Indian Railways, Vadodara.
8. GS/IRCA, New Delhi.
9. Director, Indian Railways Institute of Transport Management, Campus;
Hardoi Bye Pass Road, Village & Post Office, Manaklogan, Lucknow.

(Shilpi Bishnoi)
Director, Traffic Commercial (Rates)
(Railway Board)

Copy to:-
OSD to MT for kind information of MT,
PSO to FC for kind information of FC,
PPS to: AM(T), AM (Vig),
PPS to: PED/C(R&M), PED(F), PED(TTM), PED (Accts.)
EDTC(R), ED(FM), EDF(C),
General Managers,
All Zonal Railways/Production Units.

Sub :- Statutory provisions relating to Kerala Flood Cess (KFC).

Railway Board's letter of even No. dated 29th May, 2019 may be perused, wherein detailed notification regarding Statutory provisions relating to KFC were notified. This will be effective for a period of two years w.e.f. 1.6.2019. In this regard, following clarifications are also issued:-

a) KFC shall be levied on intra-state supplies of goods or services or both by Zonal Railways/Production Units situated in the State of Kerala, to an unregistered person in respect of supplies specified below (sub-clause (2) of clause 14 of the Kerala Finance Bill, 2019.

<table>
<thead>
<tr>
<th>S.No</th>
<th>Category of Supply of Goods/Services</th>
<th>Rate of Kerala Flood Cess on Value of Supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>a)</td>
<td>Goods taxable @ 1.5% SGST</td>
<td>0.25%</td>
</tr>
<tr>
<td>b)</td>
<td>Goods taxable @ 6% SGST</td>
<td>1%</td>
</tr>
<tr>
<td>c)</td>
<td>Goods taxable @ 9% SGST</td>
<td>1%</td>
</tr>
<tr>
<td>d)</td>
<td>Goods taxable @ 14% SGST</td>
<td>1%</td>
</tr>
<tr>
<td>e)</td>
<td>All Services under SGST</td>
<td>1%</td>
</tr>
</tbody>
</table>

b) Zonal Railways situated in the State of Kerala providing supply of Goods and Services Intra-State to unregistered persons shall accordingly levy the KFC and have to remit this amount to the State of Kerala as mentioned in the notification. In order to capture the amount collected as KFC, the concerned Zonal Railway shall operate the Accounting Head 'Deposit Miscellaneous (KFC) and credit this accounting head. CRIS will provide requisite MIS Report to capture this output liability on account of KFC collected from Railway Customer.

c) Principal Railway for the Kerala State viz., Southern Railway shall ensure filing of monthly return in Form No. KFC-A on or before the due date for filing of GSTR-3B Return, in consultation with the GST Consultants. In order to e-file cess return and payment of cess, one time ‘user ID and
Password shall be generated from the portal ‘www.keralataxes.gov.in’. Payment shall be made by clearing the amount lying as Credit in Deposits Miscellaneous (KFC).

d) There shall be no refund of KFC paid along with the returns. In other words, refund of KFC shall be allowed in the system within the same month. If KFC has been remitted to Government and return is filed, then there will be no refund of KFC to customer.

e) The manner of calculation of GST and KFC is illustrated below:

<table>
<thead>
<tr>
<th>Basic Value</th>
<th>KFC</th>
<th>Taxable Value for GST under Section 15(2) of the CGST Act, 2017</th>
<th>CGST+SGST</th>
<th>Total Invoice Value</th>
</tr>
</thead>
</table>
| 1000        | 10 (1% of 1000) | 1,010 (Basic Value + KFC) | 50.50 (2.5% + 2.5%) | 1,060.50

f) Necessary changes in the software viz., PRS, UTS, PMS, etc shall be carried out by CRIS in consultation with Traffic Commercial Dte. Southern Railway may ensure compliance of above instructions.

(V.V. Prakash)
Joint Director/Accounts
Railway Board

Copy to:-
1. PFAs All Zonal Railways/PU
2. All EDs of ED level Empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board
4. MD, CRIS, Chanakyapuri, New Delhi.
5. GM/Finance and GSTM, CRIS, NDLS

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(भारत सरकार) GOVERNMENT OF INDIA
(रेल मंत्रालय) MINISTRY OF RAILWAYS
(रेलवे बोर्ड) RAILWAY BOARD

RBA No. 47/2019
GST Circular No. 18/2019

No. 2017/AC-II/1/11/GST References
4th June, 2019

General Managers,
All Zonal Railways/Production Units.

Sub :- Statutory provisions relating to Kerala Flood Cess (KFC).

Railway Board’s letter of even No. dated 29th May, 2019 and 30th May, 2019 may be perused, wherein detailed notification regarding Statutory provisions relating to KFC were notified. Government of Kerala vide notification No. G.O.(P) No. 81/2019/Taxes dated 31.05.2019 (copy attached) has mentioned that the effective date of implementation of their earlier notification G.O.(P) No. 79/2019/Taxes dated 25th May, 2019 is 1st July, 2019 instead of 1st June, 2019.

DA:- As above.

(V.Praakash)
Joint Director /Accounts
Railway Board

Copy to :-
1. PFAs All Zonal Railways/PU
2. All EDs of ED level Empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board
4. MD, CRIS, Chanakyapuri, New Delhi.
5. GM/Finance and GSTM, CRIS, NDLS
GOVERNMENT OF KERALA
TAXES (B) DEPARTMENT

G.O.(P) No.79/2019/TAXES
9387/27/05/2019

Thiruvananthapuram: 25.05.2019

NOTIFICATION

S.R.O. No ....../2019 - In exercise of the powers conferred by sub-clause (1) of clause 14 of the Kerala Finance Bill, 2019 (Bill No.185 of the fourteenth Kerala Legislative Assembly), the Government of Kerala hereby appoint the 1st day of June, 2019 as the date with effect from which the cess under the said clause shall be levied and collected.

By order of the Governor,

VENUGOPAL. P.
Secretary to Government

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

As per clause 14 of the Kerala Finance Bill, 2019 (Bill No.185 of the fourteenth Kerala Legislative Assembly), 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 in section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) for the purposes of providing, reconstruction, rehabilitation and compensation needs which had arisen due to the massive flood that 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. Now, the Government have decided to levy the Kerala Flood Cess with effect from the 1st day of June, 2019.

The notification is intended to achieve the above object.
GOVERNMENT OF KERALA
TAXES (B) DEPARTMENT

G.O.(P) No.80/2019/TAXES
9388/27/05/2019

Thiruvananthapuram: 25.05.2019

NOTIFICATION

S.R.O. No ..../2019 - In exercise of the powers conferred by sub-clause (1) of clause 14 of
the Kerala Finance Bill, 2019 (Bill No. 185 of the fourteenth Kerala Legislative Assembly),
the Government of Kerala hereby make the following rules, namely:-

RULES

1. Short title and Commencement.- (1) These rules may be called the Kerala Flood Cess Rules, 2019.
(2) They shall come into force on the 1st day of June, 2019.

2. Levy and Collection.- (1) Kerala Flood Cess shall be levied on intra-state supplies of
goods or services or both made by a taxable person to an unregistered person in respect
of supplies specified in the TABLE under sub-clause (2) of clause 14 of the Kerala Finance
Bill, 2019.

(2) Kerala Flood Cess shall be collectable on the taxable value of supplies specified in the
table under sub-clause (2) of clause 14 of the Kerala Finance Bill, 2019.

(3) The Kerala Flood Cess collected under sub-rule (2) above shall be shown separately in
the invoice and paid over to the Government along with the return.

3. Submission of monthly return.- (1) Every taxable person liable to pay the Kerala
Flood Cess shall file a monthly return in Form No. KFC-A on or before the due date for
filing of GSTR-3B return, specified under rule 61 of the Kerala Goods and Services Tax
(2) The return shall be filed electronically through the official portal 'www.keralataxes.gov.in' and e-payment of Kerala Flood Cess due shall be made along with such return.

(3) In order to e-file cess return and payment of cess, one time 'user ID and password' shall be generated from the portal.

(4) The details of outward supplies of goods or services or both, attracting the Kerala Flood Cess made to unregistered persons shall be mentioned in the return.

(5) The details of outward supplies of goods or services or both, specified under sub-rule (4) above shall match with the corresponding details of outward supply of goods or services or both as per GSTR-1.

(6) There shall be no refund of the Kerala Flood Cess paid along with the returns.

(7) 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, non-filing of return, 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 cess leviable under sub-rule (1) of rule 2, as they apply in relation to the levy and collection of tax on the intra-state supplies under the said Act or the rules made thereunder.

FORM No. KFC-A
[See Rule 3]
KERALA FLOOD CESS RULES, 2019
RETURN FOR KERALA FLOOD CESS

Statement Ref: ......................... Date:.........................
GST Circle: .................................

<table>
<thead>
<tr>
<th>GSTIN</th>
<th>LEGAL NAME OF BUSINESS</th>
</tr>
</thead>
</table>

www.vilgst.com
TRADE NAME

CONSTITUTION OF BUSINESS

TAXPAYER TYRE

COMPOSITION OPTED  No

RETURN PERIOD

JURISDICTION  STATE/CENTRE

PARTICULARS OF KERALA FLOOD CESS PAYABLE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Category of Supply</th>
<th>Value of Intra-State B2C Supply</th>
<th>Rate of Kerala Flood Cess on value of supply</th>
<th>Kerala Flood Cess Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Goods taxable at the rate of 1.5% SGST</td>
<td></td>
<td>0.25%</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Goods taxable at the rate of 6% SGST</td>
<td></td>
<td>1%</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Goods taxable at the rate of 9% SGST</td>
<td></td>
<td>1%</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Goods taxable at the rate of 14% SGST</td>
<td></td>
<td>1%</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>All Services under SGST</td>
<td></td>
<td>1%</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Authorised Signatory

By order of the Governor

VENUGOPAL. P.
Secretary to Government

Explanatory Note

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

As per clause 14 of the Kerala Finance Bill, 2019 (Bill No. 185 of fourteenth Kerala Legislative Assembly), the Government have decided to levy a cess called the Kerala Flood
Cess 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. Now, in accordance with the relevant provisions of the said Bill, Government have decided to prescribe the manner of furnishing of returns relating to the said cess, and the collection and payment thereof.

The notification is intended to achieve the above object.
GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION
G.O.(P) No.81/2019/TAXES  Dated, Thiruvananthapuram, 31st May, 2019
...th Idavam, 1194

S.R.O. No........../2019.– In exercise of the powers conferred by sub-clause (1) of clause 14 of the Kerala Finance Bill, 2019 (Bill No. 185 of the Fourteenth Kerala Legislative Assembly), the Government of Kerala hereby makes the following amendment to the notification issued under G.O. (P) No.79/2019/TAXES. dated 25th May, 2019 and published as S.R.O. No. 358/2019 in the Kerala Gazette Extraordinary No. 1239 dated 25th May, 2019, namely:–

AMENDMENT

In the said notification, for the words, letters and figures “1st day of June, 2019”, the words, letters and figures “1st day of July, 2019” shall be substituted.

By order of the Governor,
VENUGOPAL,P.,
Secretary to Government.

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

As per the notification issued under G.O.(P)No.79/2019/TAXES. dated 25th May, 2019 and published as S.R.O.No.358/2019 in the Kerala Gazette Extraordinary No.1239 dated 25th May, 2019, Government of Kerala have appointed the 1st day of June, 2019 as the date with effect from which the Kerala Flood Cess shall be levied and collected.

Now, having considered it necessary in the interest of the public, the Government have decided to levy and collect the Cess with effect from the 1st day of July, 2019 and also to make suitable amendment to the said notification.

The notification is intended to achieve the above object.