

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

RBA No. 40/2021
GST Circular No. 23/2021
GST Matter/Most Immediate

No. 2017/AC-II/1/11/GST References

29th July 2021

General Managers,
All Zonal Railway/Production Units

Sub: - Discontinuance of Kerala Flood Cess (KFC) with effect from 1st August 2021

Ref:- (1) RBA No. 48/2020/GST Circular No. 27/2020 (dated 21st May 2020)

(2) RBA No. 67/2019/GST Circular No. 20/2019 (dated 09th August 2019)

(3) RBA No. 52/2019/GST Circular No. 19/2019 (dated 01st July 2019)

Railway Board vide circulars cited under reference above had highlighted various provisions concerning Kerala Flood Cess ("KFC"). Now, Kerala GST Department, vide press release dated 23rd July 2021 has stipulated discontinuance of KFC levy with effect from 01st August 2021. A copy of such press release is annexed herewith as 'Annexure 1'.

Pursuant to the said press release, the following shall be duly ensured:

- No levy of KFC on invoices, credit and debit notes for outward supplies dated 01st August 2021 and afterwards.
- Pending invoices, credit and debit notes (if any) for outward supplies for period till 31st July 2021 shall be raised at the earliest on or before 31st July 2021 along with levy of KFC.
- All pending KFC returns (under Form "KFC-A") shall be duly filed for period till 31st July 2021. Respective payments for KFC collected from customers shall also be duly deposited.

Necessary action may be undertaken in consultation with GST consultants.

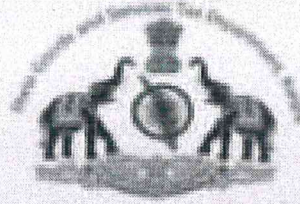
Encl:- As above


(Sanjeev Sharma)
OSD /Accounts
Railway Board

Copy to:-

1. All EDs, ED level empowered Committee, Railway Board
2. All Directors, Director level GST Cell, Railway Board
3. PFAs, All Zonal Railways and Production Units
4. GM/Finance and GSTM, CRIS, NDLS
5. MD, CRIS, Chanakyapuri, New Delhi

File No.CT/15318/2019-P2



State Goods and Services Tax Department

Tax Tower, Karamana
Kilipalath, Thiruvananthapuram
Date: 23/07/2021

Press release

The flood cess will end on July 31

Thiruvananthapuram: The flood cess imposed along with the goods and services tax for the reconstruction of post-flood Kerala will end on July 31, 2021.

Since 2019, emf The floods in Kerala have been going on since imposition of flood cess for two years along with goods and services tax for reconstruction. The cess was levied at one per cent on goods and services taxed at more than five per cent and at 0.25 per cent on gold.

The state Goods and Services Tax Commissioner has requested traders to make necessary changes to their billing software to avoid flood cess on sales made after July 31.

Sd/-
COMMISSIONER