



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%

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(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.

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