

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.82/2019/TAXES Dated,Thiruvananthapuram, 31stMay,2019
...th Idavam,1194

S.R.O. No...../2019.- In exercise of the powers conferred by sub-clause (3) 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 further to amend the Kerala Flood Cess Rules,2019 issued by notification under G.O. (P) No. 80/2019/TAXES. dated 25th May,2019 and published as S.R.O. No. 359/2019 in the Kerala Gazette Extraordinary No. 1240 dated 25th May, 2019, namely:-

RULES

1.*Short title and commencement.*- (1) These rules may be called the Kerala Flood Cess(Amendment)Rules,2019.

(2) They shall come into force on the 1st day of June,2019.

2. *Amendment of the Rules.*- In rule 1, in sub-rule(2), for the words,letters,symbol and figures "1st day of June,2019", the words, letters, symbol 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, the Government have appointed the 1st day of June,2019 as the date with effect from which the Kerala Flood Cess shall be levied and collected. Accordingly, as per notification issued under G.O.(P)No.80/2019/TAXES. dated 25th May,2019 and published as S.R.O.No.359/2019 in the Kerala Gazette Extraordinary No.1240 dated 25th May,2019,Government of Kerala have framed the Kerala Flood Cess Rules,2019 with effect from the 1st day of June,2019.

Now, the Government have decided to appoint the date of levy and collection of the said Cess with effect from the 1st day of July,2019 in the interest of the public and also to make suitable amendment to the said rules.

The notification is intended to achieve the above object.