



## Kerala Amnesty scheme to settle pre-GST regime disputes

In concurrence to the announcement made in the Kerala Finance Bill, 2019, circular<sup>1</sup> has been issued to settle pre-GST regime tax disputes.

Gist of the amnesty scheme is as under –

### 1. Statutes and period to which the scheme will apply is summarised as under

Sl. No.	Statute	Dispute period up to
1	Kerala General Sales Tax Act, 1963	31 March 2018
2	Kerala Value Added Tax Act, 2003	30 June 2017
3	Central Sales Tax Act, 1956	30 June 2017
4	Kerala Tax on Luxuries Act, 1976	30 June 2017
5	Kerala Surcharge on Taxes Act, 1957	30 June 2017
6	Kerala Agricultural Income Tax Act, 1991	31 March 2017

### 2. Summary of scheme and waiver

Statute	Tax	Interest	Penalty	Remark
Kerala General Sales Tax Act	Full payment	Full payment	100% waiver	Applicable for period 1 April 2005 to 31 March 2018
In all other cases	Full payment	100% waiver	100% waiver	--

### 3. Conditions for availing the benefit of the amnesty scheme

- Application to be filed on or before 30 September 2019
- For demands newly generated or modified on or after 30 September 2019, the option shall be available to the assessee to file application within 30 days of the date of receipt

<sup>1</sup> Circular no. 3/2019 dated 1 April 2019

- Assessee would be required to unconditionally withdraw appeals pending before the appellate authority or revisional authority, tribunal or courts and the assessing authority shall confirm that such cases are formally withdrawn within 60 days
- Assessee shall have an option to deposit the dues in lump-sum or maximum of six instalments but not later than 31 March 2020
- The assessee is also required to settle all arrears of tax, interest and penalty pertaining to a financial year together. Arrears for the purpose of settlement shall be calculated as on submission of the option
- On receipt of the application from the dealer and post verification, the officer to intimate the amount payable under this scheme in Annexure -2 to the assessee within 15 days
- No appeal can be filed with respect to the amount settled under this scheme.

#### **Ahmedabad**

Commerce House V, 9th Floor,  
902, Near Vodafone House,  
Corporate Road,  
Pralhad Nagar,  
Ahmedabad – 380 051.  
Tel: +91 79 4040 2200

#### **Bengaluru**

Maruthi Info-Tech Centre  
11-12/1, Inner Ring Road  
Koramangala,  
Bengaluru – 560 071.  
Tel: +91 80 3980 6000

#### **Chandigarh**

SCO 22-23 (1st Floor),  
Sector 8C, Madhya Marg,  
Chandigarh – 160 009.  
Tel: +91 172 664 4000

#### **Chennai**

KRM Towers, Ground Floor,  
1, 2 & 3 Floor, Harrington Road,  
Chetpet, Chennai – 600 031.  
Tel: +91 44 3914 5000

#### **Gurugram**

Building No.10, 8th Floor,  
DLF Cyber City, Phase II,  
Gurugram, Haryana – 122 002.  
Tel: +91 124 307 4000

#### **Hyderabad**

Salarpuria Knowledge City,  
6th Floor, Unit 3, Phase III,  
Sy No. 83/1, Plot No 2,  
Serilingampally Mandal,  
Ranga Reddy District,  
Hyderabad – 500 081.  
Tel: +91 40 6111 6000

#### **Jaipur**

Regus Radiant Centre Pvt Ltd.,  
Level 6, Jaipur Centre Mall,  
B2 By pass Tonk Road,  
Jaipur – 302 018.  
Tel: +91 141 - 7103224

#### **Kochi**

Syama Business Centre,  
3rd Floor, NH By Pass Road,  
Vytilla, Kochi – 682 019.  
Tel: +91 484 302 5600

#### **Kolkata**

Unit No. 604,  
6th Floor, Tower – 1,  
Godrej Waterside,  
Sector – V, Salt Lake,  
Kolkata – 700 091.  
Tel: +91 33 4403 4000

#### **Mumbai**

1st Floor, Lodha Excelus,  
Apollo Mills,  
N. M. Joshi Marg,  
Mahalaxmi,  
Mumbai – 400 011.  
Tel: +91 22 3989 6000

#### **Noida**

Unit No. 501, 5th Floor,  
Advant Navis Business Park,  
Tower-A, Plot# 7, Sector 142,  
Expressway Noida,  
Gautam Budh Nagar,  
Noida – 201 305.  
Tel: +91 0120 386 8000

#### **Pune**

9th floor, Business Plaza,  
Westin Hotel Campus, 36/3-B,  
Koregaon Park Annex,  
Mundhwa Road, Ghorpadi,  
Pune – 411 001.  
Tel: +91 20 6747 7000

#### **Vadodara**

Ocean Building, 303, 3rd Floor,  
Beside Center Square Mall,  
Opp. Vadodara Central Mall,  
Dr. Vikram Sarabhai Marg,  
Vadodara – 390 023.  
Tel: +91 265 619 4200

#### **Vijayawada**

Door No. 54-15-18E,  
Sai Odyssey,  
Gurunanak Nagar Road, NH 5,  
Opp. Executive Club, Vijayawada,  
Krishna District,  
Andhra Pradesh – 520 008.  
Tel: +91 0866 669 1000