



**Office of the Commissioner of State Tax
State Goods and Services Tax Department
Tax Towers, Karamana P.O,
Thiruvananthapuram**

TRADE CIRCULAR NO. 18/2023

Sub:- SGSTD - Payment of tax and other amounts including arrear demands issued in Acts other than GST through e-Treasury Portal – Operational instructions issued – reg.

1. Payment of tax and other amounts under various statues administered by the department like Kerala Value Added Tax Act, 2003, Kerala General Sales Tax Act, 1963, Kerala Money Lenders Act, 1958, The Kerala Tax on Luxuries Act, 1976, The Kerala Agricultural Income Tax Act, 1991 and various other levies including Surcharges and Kerala Flood Cess introduced through various Finance Acts are made mainly through Kerala Value Added Tax Information Management System (KVATIS) software application.

2. Arrear demands based on self-declaration by dealers or assessment by officers or fees and other deposits related to appeal filing or any other reasons were made by submitting manual challans in treasuries by dealers and by officers of the department by depositing Cash or Cheque or DD collected from the dealers.

3. Consequent to the implementation of the Integrated Finance Management System (IFMS), the Treasury Department has started not accepting over the counter payments using manual challans for payment of arrear demands as described in para 2 above from general public and from the department. Instead, an online facility was introduced in e-Treasury portal for effecting payment of departmental receipts by creating an online challan pay-in-slip. The various head of accounts for the above payments have been added in the e-Treasury portal to facilitate the same.

4. Hence to facilitate the dealers and officials, the following instructions are issued for the remittance of demands other than CGST, SGST, IGST and Compensation Cess as follows.

Procedure for payment of dues other than GST by dealers:

5. The dealers can make online payment of tax and other dues under the various statutes through e-Treasury portal instead of making payments in the form of cash / cheque/ DD before the officers of the State GST Department. Thus dealers can make all types of remittance of dues that are not possible through SGST Department online system (KVATIS) can be remitted online by filling the particulars at the e-Treasury portal <https://etreasury.kerala.gov.in/> by selecting “Taxes” Department under services - > Departmental Receipts option. The heads of accounts corresponding to which payment of dues can be made are facilitated in the e-Treasury portal as follows:

HEAD OF ACCOUNT	PARTICULARS
KERALA AGRICULTURAL INCOME TAX (AIT)	
0022-00-101-99-00-00-00-N-V	Agricultural Income Tax
0022-00-101-10-00-00-00-N-V	Tax Collection Deduct Refunds
0022-00-103-99-00-00-00-N-V	Surcharge
0022-00-800-99-00-00-00-N-V	Other Receipts
0022-00-800-10-00-00-00-N-V	Other Receipts Deduct Refunds
CENTRAL SALES TAX (CST)	
0040-00-101-99-00-00-00-N-V	Tax Collections
0040-00-101-98-00-00-00-N-V	Surcharge
0040-00-101-97-00-00-00-N-V	License and Registration Fees
0040-00-101-96-00-00-00-N-V	Other Receipts
KERALA GENERAL SALES TAX (KGST)	
0040-00-102-99-00-00-00-N-V	Tax Collections
0040-00-102-98-00-00-00-N-V	Surcharge
0040-00-102-97-00-00-00-N-V	License and Registration Fees
0040-00-102-95-00-00-00-N-V	Other Receipts
0040-00-102-91-00-00-00-N-V	Cess on Petroleum Products – KIIFB
0040-00-102-90-00-00-00-N-V	Social Security Cess on IMFL Sale
0040-00-102-89-00-00-00-N-V	Social Security Cess on Petrol/Diesel Sale
KERALA VALUE ADDED TAX (KVAT)	
0040-00-110-99-01-00-00-N-V	Value Added Tax
0040-00-110-99-02-00-00-N-V	Presumptive Tax
0040-00-110-99-03-00-00-N-V	Compounded Tax
0040-00-110-99-04-00-00-N-V	Registration Fee
0040-00-110-99-05-00-00-N-V	Interest

0040-00-110-99-06-00-00-N-V	Penalty
0040-00-110-99-07-00-00-N-V	Compounding Fee
0040-00-110-99-08-00-00-N-V	Licence Fee
0040-00-110-99-09-00-00-N-V	Others
KERALA FLOOD CESS (KFC)	
0040-00-800-89-01-00-00-N-V	Collection
0040-00-800-89-02-00-00-N-V	Penalty
0040-00-800-89-03-00-00-N-V	Interest
KERALA TAX ON LUXURIES (LT)	
0045-00-105-99-00-00-00-N-V	Tax Collections
0045-00-105-98-02-00-00-N-V	Other Receipts
0045-00-105-97-03-00-00-N-V	Interest
KERALA MONEY LENDERS (KML)	
1475-00-200-98-00-00-00-N-V	Administration of Money Lenders
1475-00-200-97-00-00-00-N-V	Other items

6. The dealer can effect the payment electronically at the e-Treasury portal <https://etreasury.kerala.gov.in> choosing the appropriate head of account or for remitting of payments in the form of cash / DD against demands issued / dues pending, pay-in-slip is to be generated from the e-Treasury portal <https://etreasury.kerala.gov.in> by choosing Manual Payment method. Remittance by cash / DD can be made over the counter at the respective treasury along with the pay-in-slip. After the payment, the payee shall download and forward a copy of the e-Challan received from the e-Treasury portal preferably by email to the official email id of the concerned office. (The list of email ids are available in official website of the department www.keralataxes.gov.in – contact us)

7. On receipt of the e-Challan, the Officer shall confirm payment of the e-Challan by verifying the status of GRN at the e-Treasury portal -> Status -> Challan Status option and record the payment particulars against the demand / dues.

Procedure for payment of dues other than GST by officials in GST Department:

8. Considering the availability of online payment to dealers directly using e-Treasury portal, the officers are expected to sensitise, facilitate and encourage taxpayers to make payments online through <https://etreasury.kerala.gov.in>.

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9. If situation demands officials are expected to collect cheque/DD for tax and other amounts and shall abstain from collecting amount in Cash. The officer shall then generate pay-in-slip from the e-Treasury portal <https://etreasury.kerala.gov.in> by choosing Manual Payment method. Remittance by cheque/DD can be made over the counter at the respective treasury along with the pay-in-slip. After the payment, on receipt of the e-Challan, the Officer shall confirm payment of the e-Challan by verifying the status of GRN at the e-Treasury portal -> Status -> Challan Status option and record the payment particulars against the demand / dues.

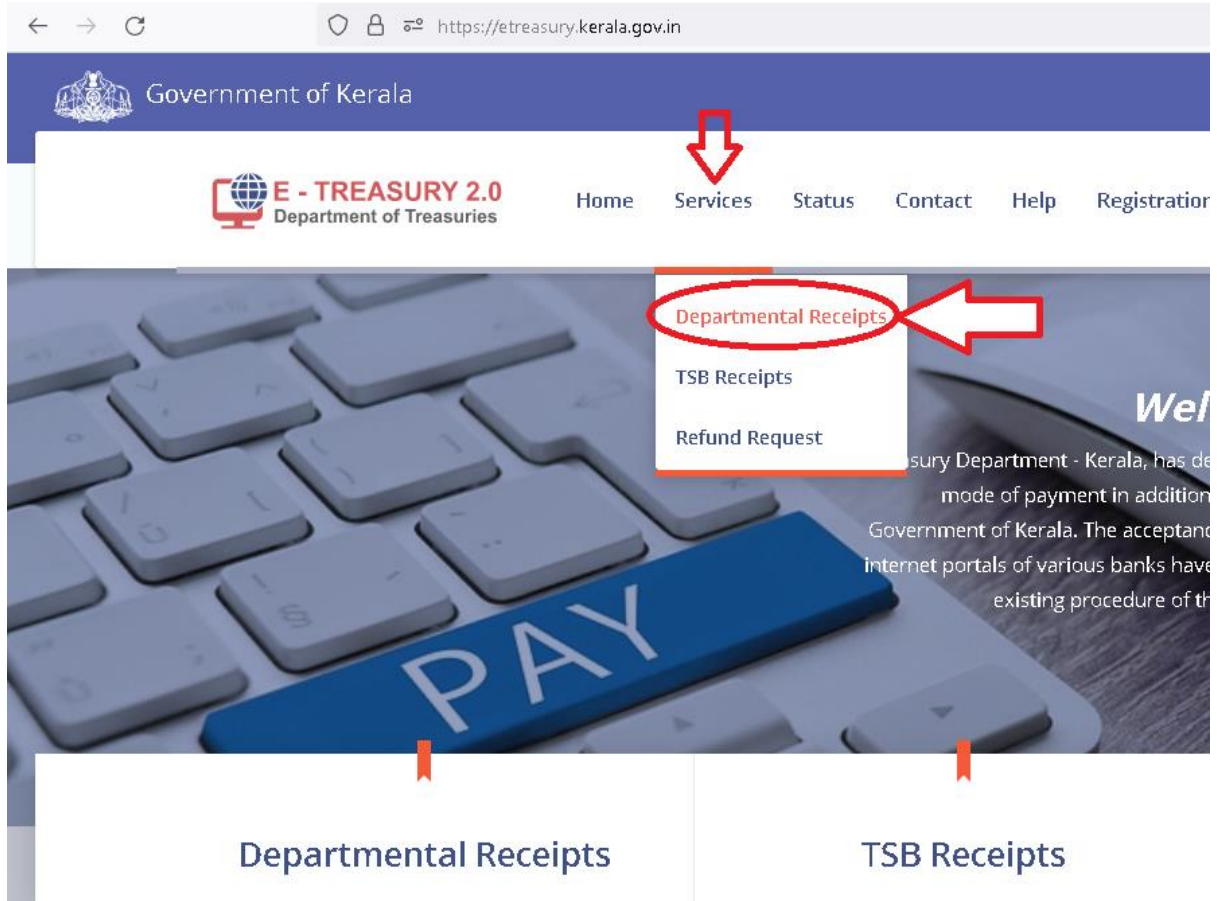
10. All the stakeholders including trade associations/organisations are requested to bring the contents of this circular to the attention of their members in particular and to the trade in general.

Sd/-
COMMISSIONER

-- This document is approved in e-Office on 30-10-2023 and hence does not require to be signed in ink –

GUIDELINES FOR REMITTANCE AT THE E-TREASURY PORTAL

1. Open the e-Treasury portal at url: <https://etresury.kerala.gov.in>
2. Select Departmental Receipts under the Services menu.



3. Select Department as Taxes
4. Select Distrit, TPS circle against Office Name, remittance head and amount to be paid.
5. Enter Trade Name and TIN under personal details section.
6. Click the proceed button

e-Challan Departmental Receipt

Remittance Details

Department* Taxes	District* Thiruvananthapuram
Office Name* Deputy Commissioner, TPS Division, Neyyattinkara	Department Reference No. 740DR7526626201478

Remittance Heads

0040-00-800-89-01-00-00-N-V Kerala Flood Cess ,Collection
0040-00-800-89-03-00-00-N-V Kerala Flood Cess ,Interest

Amount

Amount	-
Amount	+
Remittance Total	1

7. In the payment summary page select Online Payment and click on Proceed for Payment button.

Remittance Details	Amount
0040-00-800-89-01 Kerala Flood Cess ,Collection	1
0040-00-800-89-03 Kerala Flood Cess ,Interest	1
Total	2/-

Payer Details	
PAN No (If Applicable)	:
Full Name	: DEMO
Dept. Reference No.	: 740DR7526626201478
TIN/Remitter Code	:
Mobile No.	:
Flat/Block No,Primises/Blldg	:
Road/Street, Area/Locality	:
PIN	:
Purpose (If Any)	<input type="text"/>
Amount in Words	: Two Rupees Only

Payment Details	
Payment Mode	<input checked="" type="radio"/> Online Payment <input type="radio"/> Manual Payment

[Proceed for Payment](#) [Cancel](#)

8. Choose the payment option, click on proceed for payment button and complete the payment process.



Select Payment Option ePayment permitted foreign Countries

Net Banking (Direct)

Payment Gateway 1 (New)
Preferred

Payment Gateway 2

Select Bank

Federal Bank

State Bank of India

Canara Bank

Bank of Baroda

Bank of India

IDBI Bank

INDIAN BANK

Indian Overseas Bank

Punjab National Bank

Union Bank of India

9. Download a copy of the e-chalan and forward to the concerned jurisdictional officer.
10. For Cash / DD Remittance over the counter at Treasury, the Manual Payment method is to be opted in the payment summary page as below:

Payer Details	
PAN No (If Applicable)	:
Full Name	: TEST
Dept. Reference No.	: 740DR11178119008107
TIN/Remitter Code	:
Mobile No.	:
Flat/Block No,Primises/Bldg	:
Road/Street, Area/Locality	:
PIN	:
Purpose (If Any)	<input style="width: 100%; height: 20px;" type="text"/>
Amount in Words	: One Rupees Only
Payment Details	
Payment Mode	<input type="radio"/> Online Payment <input checked="" type="radio"/> Manual Payment

11. Choose the Proceed for Payment option

Welcome To e-Treasury Kerala

Payment Mode

Treasury

Select District
THIRUVANANTHAPURAM

Select Treasury
SUB TREASURY VARKALA.

Proceed for Payment Cancel

12. Choose the Print Pay-in-Slip option, download, print and make payment over the counter at the respective Treasury.
