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Regn.No. KERBIL/2012/45073 dated 05-09-2012 with RNI Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം

EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത് PUBLISHED BY AUTHORITY

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.174/2024/TD.

Dated, Thiruvananthapuram, <u>12th December</u>, <u>2024</u> 27th Vrischikam, 1200.

S. R. O. No. 1153/2024

In exercise of the powers conferred by sub-section (2) of section 9 read with sub-section (4) of section 11 and by sub-section (3) of section 10 of the Kerala Finance Act, 2024 (18 of 2024) (hereinafter referred to as the said Act), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do hereby makes the following amendments in the notification



issued under G.O.(P) No.124/2024/TD. dated 28th September, 2024 and published as S.R.O. No.873/2024 in the Kerala Gazette Extraordinary No.3070 dated 28th September, 2024, namely:-

AMENDMENT

In the said notification, for items (a) (b) (c) and the table below, the following items and tables shall be substituted namely:-

- "The amount payable,
- (1) under sub-section (1) of section 9 of the said Act; or
- (2) under sub-section (3) of section 9 of the said Act; or
- (3) towards the short paid amount referred to in sub-section (3) of section 10 of the said Act;

by those who have filed an application under sub-section (1) of section 9 of the said Act during the period from,

(i) 1st August, 2024 to 29th September, 2024 shall be calculated at the rate as mentioned in the Table-I below, namely:-

TABLE - I

Arrears		The amount payable,-	
of tax or surcharge in a specified order is,-	payment under clause (2) of this notification after 60 days but not later than 120	of this notification after 120 days but not later than 180 days of receipt of the form referred to in subsection (2) of section 10 of the said Act. Provided that no payment under the clause above can be made after 31st day of March, 2025	payment under clause (3) of this notification after 180 days of receipt of the form referred to in subsection (2) of section 10 of the said Act but not later than the 31st day of March, 2025.



	be made afte March, 2025	er 31 st day of				
	for the settlement of admitted Tax		for the settlement of admitted Tax	for the settlement of disputed Tax	for the settlement of admitted Tax	for the settlement of disputed Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Above rupees fifty thousand and up to rupees ten lakhs	Thirty-two the arrears surcharge	percentage of of tax or	Thirty-four the arrears surcharge		Thirty-six p the arrears surcharge	ercentage of of tax or
above	Fifty-two	Forty-two	Fifty-four	Forty-four	Fifty-six	Forty-six
rupees	percentage	percentage	percentage	percentage	percentage	percentage
ten lakhs	of the	of the	of the	of the	of the	of the
and up to	arrears of	arrears of	arrears of	arrears of	arrears of	arrears of
rupees one crore	tax or surcharge	tax or surcharge	tax or surcharge	tax or surcharge	tax or surcharge	tax or surcharge
Above	Eighty-two	Seventy-	Eighty-four	Seventy-	Eighty-six	Seventy-six
rupees	percentage two		percentage	four	percentage	percentage
one crore	of the	percentage	of the	percentage	of the	of the
	arrears of		arrears of		arrears of	arrears of
	tax or	arrears of	tax or	arrears of		tax or
	surcharge	tax or surcharge	surcharge	tax or surcharge	surcharge	surcharge

(ii) 30^{th} September, 2024 to 31^{st} October, 2024 shall be calculated at the rate as mentioned in the Table-II below, namely:-

TABLE - II

Arrears		The amount payable,-							
of tax or	(a) for making the	(a) for making the	(a) for making		king				
surcharge	payment under	payment under	payment under clause	payment u	nder				
in a	clause (1) of this	clause (2) of this	(3) of this notification	clause (3) of	this				
specified	notification; or	notification after	after 120 days but not	notification	after				



Color Colo									
payment under clause (2) of this notification within 60 days of service of the modified order; or notification within 60 days of service of the modified order; or notification within 60 days of service of the modified order; or notification after (c) for making payment under clause (3) of this notification within 60 days of receipt of the form referred to in sub-section (2) of section 10 of the said Act. (c) for making payment under clause (3) of this notification within 60 days of receipt of the form referred to in sub-section (2) of section 10 of the said Act. Section 10 of the said Act. For the form referred to in sub-section (2) of section 10 of the said Act. Section	order is,-			1			•		-
clause (2) of this notification within 60 days of service of the modified order; or clause (3) of this notification after (c) for making payment under clause (3) of this notification within 60 days of receipt of the notification within 60 days of receipt of the form referred to in subsection (2) of section 10 of the said Act. Frovided that no payment under clause above can be made after the said Act. Frovided that no payment under clause above can be made after the said Act. Frovided that no payment under clause (b) above can be made after alias day of March, 2025 For the settleme settleme and of no for the settleme int of admitted disputed Tax Tax Tax Tax Tax Frovided that no payment under clause (b) above can be made after alias day of March, 2025 For the settleme settleme int of admitted disputed Tax Tax Tax Tax Tax Frovided that no payment under clause above can be made after alias day of March, 2025 For the settleme settleme int of admitted disputed Tax Tax Tax Tax Frovided that no payment under the clause above can be made after the said Act. Frovided that no payment under the clause above can be made after the said Act. Frovided that no said Act but not later than 31s day of March, 2025 For the settleme settleme int of the said Act. Frovided that no said Act but not payment under the clause above can be made after the said Act. Frovided that no said Act. Frovided that no said Act. Frovided that no said Act but not payment under the clause above can be made after the said Act. Frovided that no said Act. Frovided that no said Act. Frovided that no said Act. For the sa			•		-	_			
notification within 60 days of service of the modified order; or clause (3) of this notification within 60 days of receipt of the notification within 60 days of receipt of the form referred to in subsection (2) of of the said Act. Column		1 2							
60 days of service of the modified order; or clause (3) of this notification within 60 days of receipt of the settlome section (2) of section 10 of the said Act. Provided that no section 10 of the said Act. Provided that no section 10 of the settleme int of admitted damitted damitted Tax T		`		modified	order; or	`	·		· /
of the modified order; or clause (3) of this notification after (c) for making payment under clause (3) of this notification within 60 days of receipt of the notification (2) of section 10 of the said Act. For the settleme and int of admitted disputed Tax for the settleme and int of admitted Tax (1) (2) (3) (4) (5) (6) (7) (8) (9) Thirty-two rupees ten lakhs above Fifty- two Forty- rupees Fifty- rupees For the settleme arrears of tax or surcharge Fifty- rupees Forty- rupees Fifty- four Forty- rupees Forty- rupees Forty- rupees Fifty- rupees Forty- rupees Fifty- rupees Forty- rupees Forty- rupees Fifty- rupees Forty- rupees						1			
order; or clause (3) of this notification after (c) for making payment under clause (3) of this notification within 60 days of receipt of the notification within 60 days of receipt of the said Act. for the settleme and isputed admitted disputed Tax				` ´	_				
notification after 60 days but not payment under clause (3) of this notification within 60 days of receipt of the notification within 60 days of receipt of the referred to in subsection (2) of section 10 of the said Act. Frovided that no payment under clause (b) above can be made after 31st day of March, 2025 For the settleme nt of nt of admitted disputed Tax			modified	1 -		1 -			-
(c) for making payment under clause (3) of this notification within 60 days of receipt of the form referred to in subsection (2) of section (2) of the said Act. For the settleme admitted admitted admitted admitted Tax		order; or		`	_			of March,	, 2025
payment under clause (3) of this notification within 60 days of receipt of the form referred to in sub-section (2) of section 10 of the said Act. Frovided that no payment under clause (b) above can be made after allist disputed admitted disputed Tax Tax Tax Tax Thirty-two rupees ten lakhs above Fiffy- the clause (3) of this notification within 60 days of receipt of the form referred to in sub-section (2) of section 10 of the said Act. Provided that no payment under clause (b) above can be made after allist and payment under clause (b) above can be made after allist and payment under clause (b) above and after allist and payment under clause (b) above and and the for the settleme settleme settleme and of admitted disputed admitted disputed admitted ad									
clause (3) of this notification within 60 days of receipt of the form referred to in sub-section (2) of section 10 of the said Act. Section 10 of the said Act. Frovided that no payment under clause (b) above can be made after 31st day of March, 2025		` ′	_	_		_	of March,		
notification within 60 days of receipt of the form referred to in sub-section (2) of section 10 of the said Act. Provided that no payment under clause (b) above can be made after 31st day of March, 2025 for the settleme at of admitted disputed Tax		1 - 2			-	2025			
Solution Column		`	_	1 *					
of the form referred to in subsection (2) of section 10 of the said Act. Provided that no payment under clause (b) above can be made after 31st day of March, 2025 for the settleme settleme and of int of int of admitted disputed Tax									
referred to in sub-section (2) of section 10 of the section 10 of the said Act. Provided that no payment under clause (b) above can be made after 31st day of March, 2025 for the settleme ant of nt of nt of nt of admitted disputed Tax Tax Tax Tax Tax Tax Tax Tax Tax (1) (2) (3) (4) (5) (6) (7) (8) (9) Above rupees percentage of the fifty arrears of tax or thousand and up to rupees ten lakhs above Fifty- Forty- two two four four four percentage of the accordance with the four four percentage of two four four four percentage eight eight					` /				
section (2) of section 10 of the section 10 of the said Act. for the settleme settleme admitted admitted Tax					10 of the				
section 10 of the said Act. for the settleme settleme nt of nt of admitted Tax									
said Act. Clause (b) above can be made after 31st day of March, 2025			` /						
can be made after 31st day of March, 2025 for the settleme nt of admitted Tax			10 of the	1 -					
for the settleme nt of nt of admitted disputed Tax		said Act.		`					
for the settleme nt of nt of admitted disputed Tax									
for the settleme nt of nt of admitted admitted admitted admitted admitted above rupees ten lakhs for the settleme nt of admitted admitted admitted admitted admitted at rears of tax or surcharge for the settleme settleme nt of nt of admitted admitted disputed admitted adm				1	of March,				
settleme nt of admitted disputed Tax			1	2025	1		Г		1
nt of admitted disputed admitted disputed admitted Tax		for the	for the	for the	for the	for the	for the	for the	for the
admitted disputed Tax		settleme	settleme	settleme	settleme	settleme	settleme	settleme	settleme
Tax		nt of	nt of	nt of	nt of	nt of	nt of	nt of	nt of
(1) (2) (3) (4) (5) (6) (7) (8) (9) above Thirty-two percentage of the fifty arrears of tax or surcharge thousand and up to rupees ten lakhs above Fifty- two two two four four percentage of the four four percentage of the arrears of tax or surcharge (4) (5) (6) (7) (8) (9) Thirty-eight percentage of the arrears of tax or surcharge of tax or surcharge Thirty-six percentage of the arrears of tax or surcharge Fifty- Forty- four four percentage eight		admitted	disputed	admitted	disputed	admitted	disputed	admitted	disputed
above Thirty-two percentage of the percentage of the fifty arrears of tax or thousand and up to rupees ten lakhs Thirty-four percentage of the percentage of the arrears of tax or surcharge surcha		Tax	Tax	Tax	Tax	Tax	Tax	Tax	Tax
rupees percentage of the fifty arrears of tax or thousand and up to rupees ten lakhs above Fifty- Forty- rupees two two four percentage of the percentage of the percentage of the percentage of the arrears of tax or arrears of tax or surcharge surcharge surcharge surcharge surcharge four percentage of the percentage of the arrears of tax or surcharge surcharge surcharge four percentage of the percentage of the percentage of the percentage of the arrears of tax or surcharge surcharge four percentage of the percentage of tax or arrears of tax or ar	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
fifty arrears of tax or thousand and up to rupees ten lakhs above Fifty- Forty- rupees two two four four four percenta percentage arrears of tax or surcharge surchar	above	Thirty-two		Thirty-fo	ur	Thirty-six		Thirty-eight	
thousand and up to rupees ten lakhs above Fifty- Forty- four four four percenta percentage surcharge	rupees	percentag	ge of the	percentag	ge of the	percentage	e of the	percentag	e of the
and up to rupees ten lakhs above Fifty- Forty- Fifty- Forty- Fifty-six Forty-six Fifty- Forty-rupees two four four percenta percentage eight	fifty	arrears o	of tax or	arrears o	of tax or	arrears	of tax or	arrears o	of tax or
rupees ten lakhs above Fifty- Forty- Fifty- Forty- Fifty-six Forty-six Fifty- Forty-rupees two four four percenta percentage eight	thousand	surcharge	e	surcharge	e	surcharge		surcharge	
ten lakhs	and up to								
above Fifty- Forty- Fifty- Forty- Fifty-six Forty-six Fifty- Forty-rupees two four four percenta percentage eight	rupees								
rupees two two four four percenta percentage eight eight	ten lakhs								
rupees two two four four percenta percentage eight eight	above	Fifty-	Forty-	Fifty-	Forty-	Fifty-six	Forty-six	Fifty-	Forty-
	rupees				1			eight	
	_	percenta	percenta	percenta	percenta	ge of the	of the	percenta	percenta



and up to	ge of the	ge of the	ge of the	ge of the	arrears	arrears	of	ge of the	ge of the
rupees	arrears	arrears	arrears	arrears	of tax or	tax	or	arrears	arrears of
one crore	of tax or	of tax or	of tax or	of tax or	surcharg	surcharg		of tax or	tax or
	surcharg	surcharg	surcharg	surcharg	e	e		surcharg	surcharg
	e	e	e	e				e	e
above	Eighty-	Seventy-	Eighty-	Seventy-	Eighty-	Seventy-		Eighty-	Seventy-
rupees	two	two	four	four	six	six		eight	eight
one	percenta	percenta	percenta	percenta	percenta	percenta		percenta	percenta
crore	ge of the		ge of the	ge of the					
	arrears	arrears	arrears	arrears	arrears	arrears		arrears	arrears
	of tax or		of tax or	of tax or					
	surcharg	surcharg	surcharg	surcharg	surcharg	surcharg		surcharg	surcharg
	e	e	e	e	e	e		e	e

(iii) 1st November, 2024 to 30th November, 2024 shall be calculated at the rate as mentioned in the Table-III below, namely:-

TABLE – III

Arrears	The amount payable,-
of tax or	(a) for making the (a) for making the (a) for making the
surcharge	payment under clause (1) payment under clause (2) payment under clause (3)
in a	of this notification; or of this notification after of this notification after
specified	60 days but not later than 120 days of receipt of
order is,-	(b) for making payment 120 days of service of the form referred to in
	under clause (2) of this the modified order; or sub-section (2) of
	notification within 60 section 10 of the said
	days of service of the (b) for making the Act but not later than 31st
	modified order; or payment under clause (3) day of March, 2025
	of this notification after
	(c) for making the 60 days but not later than
	payment under clause (3) 120 days of receipt of
	of this notification within the form referred to in
	60 days of receipt of the sub-section (2) of section
	form referred to in sub- 10 of the said Act
	section (2) of section 10 of Provided that no
	the said Act. payment under clause
	(b) above can be made
	after the 31st day of



			1 2025			
			March, 2025			
	for the					
			settlement of			
	admitted Tax	disputed Tax	admitted Tax	disputed Tax	admitted Tax	disputed Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)
above	Thirty-four p	_	Thirty-six po	_	Thirty-eight	percentage
rupees	the arrears	of tax or	the arrears	of tax or	of the arrea	rs of tax or
fifty	surcharge		surcharge		surcharge	
thousand						
and up to						
rupees						
ten						
lakhs						
Above	Fifty-four	Forty-four	Fifty-six	Forty-six	Fifty-eight	Forty-eight
rupees	percentage	percentage	percentage	percentage	percentage	percentage
ten	of the	of the	of the	of the	of the	of the arrears
lakhs and	arrears of	arrears of	arrears of	arrears of	arrears of	of tax or
up to	tax or	tax or	tax or	tax or	tax or	surcharge
rupees	surcharge	surcharge	surcharge	surcharge	surcharge	
one crore						
above	Eighty-four	Seventy-	Eighty-six	Seventy-six	Eighty-	Seventy-
rupees	percentage	four	percentage	percentage	eight	eight
one	of the	percentage	of the	of the	percentage	percentage
crore	arrears of	of the	arrears of	arrears of	of the	of the
	tax or	arrears of	tax or	tax or	arrears of	arrears of
	surcharge	tax or	surcharge	surcharge	tax or	tax or
		surcharge			surcharge	surcharge

(iv) 1st December, 2024 to 31st December, 2024 shall be calculated at the rate as mentioned in the Table-IV below, namely:-

TABLE – IV

Arrears of tax	The amount payable,-							
or surcharge	(a) for making payment under clause (a) for making payment under							
in a specified	(1) of this notification; or clause (2) of this notification after							
order is,-	60 days but not later than 120 days							
	(b) for making payment under of service of the modified order; or							



	clause (2) of this	notification within				
	60 days of service	ce of the modified	(b) for making the payment under			
	order; or		clause (3) of this	s notification after		
			=	eipt of the form		
	(c) for making t	the payment under	referred to in s	ub-section (2) of		
	` ′	notification within				
	60 days of rec	eipt of the form	later than the 31	st day of March,		
		sub-section (2) of	2025.			
	section 10 of the sa	aid Act.				
	for the settlement	for the settlement	for the settlement	for the settlement		
	of admitted Tax	of disputed Tax	of admitted Tax	of disputed Tax		
(1)	(2)	(3)	(4)	(5)		
above rupees	Thirty-six percent	age of the arrears	Thirty-eight percentage of the			
fifty thousand	of tax or surcharge		arrears of tax or sure	charge		
and up to						
rupees ten						
lakhs						
above rupees	Fifty-six	Forty-six	Fifty-eight	Forty-eight		
ten lakhs and	percentage of the	percentage of the	percentage of the	percentage of the		
up to rupees	arrears of tax or	arrears of tax or	arrears of tax or	arrears of tax or		
one crore	surcharge	surcharge	surcharge	surcharge		
above rupees	Eighty-six	Seventy-six	Eighty-eight	Seventy-eight		
one crore	percentage of the	percentage of the	percentage of the	percentage of the		
	arrears of tax or	arrears of tax or	arrears of tax or	arrears of tax or		
	surcharge	surcharge	surcharge	surcharge		

This notification shall be deemed to have come in to force on 30th September, 2024."

By order of the Governor, Dr. A. JAYATHILAK, Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per Notification G.O. (P) No. 124/2024/TD. dated 28th September, 2024 and published as SRO No. 873/2024 in the Kerala Gazette Extraordinary No.3070 dated 28th September, 2024, issued under sub-section (4) of section 11 of the Kerala Finance Act, 2024 notify the rate of the amount



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payable after 60 days of filing the application under sub-section (1) of section 9 of the said Act. However, the rate of the short-paid amount referred to in sub-section (3) of section 10 of the said Act and the rate for making the payment under sub-section (3) of section 9 of the said Act also to be notified corresponding to the different dates of filing of the application under sub-section (1) of section 9 of the said Act. Hence the notification is issued in amending the above said notification. The notification is intended to achieve the above object.

