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12th December 2024

1200 വൃശ്ചികം 27
27th Vrischikam 1200

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21st Agrahayana 1946

നമ്പർ
No.

3975

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

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

Dated, Thiruvananthapuram, 12th December, 2024

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 of tax or surcharge in a specified order is,-	The amount payable,-		
	(a) for making the payment under clause (2) of this notification after 60 days but not later than 120 days of service of the modified order; or	(a) for making the payment under clause (3) of this notification after 120 days but not later than 180 days of receipt of the form referred to in sub- section (2) of section 10 of the said Act. Provided that no payment under the clause above can be made after 31 st day of March, 2025	(a) for making the payment under clause (3) of this notification after 180 days of receipt of the form referred to in sub- section (2) of section 10 of the said Act but not later than the 31 st day of March, 2025.
	(b) for making the payment under clause (3) of this notification after 60 days but not later than 120 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 31 st day of March, 2025					
	for the settlement of admitted Tax	for the settlement of disputed 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 percentage of the arrears of tax or surcharge		Thirty-four percentage of the arrears of tax or surcharge		Thirty-six percentage of the arrears of tax or surcharge	
above rupees ten lakhs and up to rupees one crore	Fifty-two percentage of the arrears of tax or surcharge	Forty-two percentage of the arrears of tax or surcharge	Fifty-four percentage of the arrears of tax or surcharge	Forty-four percentage of the arrears of tax or surcharge	Fifty-six percentage of the arrears of tax or surcharge	Forty-six percentage of the arrears of tax or surcharge
Above rupees one crore	Eighty-two percentage of the arrears of tax or surcharge	Seventy-two percentage of the arrears of tax or surcharge	Eighty-four percentage of the arrears of tax or surcharge	Seventy-four percentage of the arrears of tax or surcharge	Eighty-six percentage of the arrears of tax or surcharge	Seventy-six percentage of the arrears of tax or surcharge

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

TABLE - II

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



order is,-	(b) for making payment under clause (2) of this notification within 60 days of service of the modified order; or (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.		60 days but not later than 120 days of service of the modified order; or (b) for making the payment under clause (3) of this notification after 60 days but not later than 120 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 31 st day of March, 2025		later than 180 days of receipt of the form referred to in sub-section (2) of section 10 of the said Act. Provided that no payment under the clause above can be made after the 31 st day of March, 2025		180 days of receipt of the form referred to in sub-section (2) of section 10 of the said Act but not later than 31 st day of March, 2025	
	for the settlement of admitted Tax	for the settlement of disputed 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	for the settlement of admitted Tax	for the settlement of disputed Tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
above rupees fifty thousand and up to rupees ten lakhs	Thirty-two percentage of the arrears of tax or surcharge		Thirty-four percentage of the arrears of tax or surcharge		Thirty-six percentage of the arrears of tax or surcharge		Thirty-eight percentage of the arrears of tax or surcharge	
above rupees ten lakhs	Fifty-two percenta	Forty-two percenta	Fifty-four percenta	Forty-four percenta	Fifty-six percenta	Forty-six percenta	Fifty-eight percenta	Forty-eight percenta



and up to rupees one crore	ge of the arrears of tax or surcharge e	ge of the arrears of tax or surcharge e	ge of the arrears of tax or surcharge e	ge of the arrears of tax or surcharge e	arrears of tax or surcharge e	arrears of tax or surcharge e	ge of the arrears of tax or surcharge e	ge of the arrears of tax or surcharge e
above rupees one crore	Eighty- two percenta ge of the arrears of tax or surcharge e	Seventy- two percenta ge of the arrears of tax or surcharge e	Eighty- four percenta ge of the arrears of tax or surcharge e	Seventy- four percenta ge of the arrears of tax or surcharge e	Eighty- six percenta ge of the arrears of tax or surcharge e	Seventy- six percenta ge of the arrears of tax or surcharge e	Eighty- eight percenta ge of the arrears of tax or surcharge e	Seventy- eight percenta ge of the arrears of tax or surcharge 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 of tax or surcharge in a specified order is,-	The amount payable,-		
	(a) for making the payment under clause (1) of this notification; or (b) for making payment under clause (2) of this notification within 60 days of service of the modified order; or (c) for making the 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.	(a) for making the payment under clause (2) of this notification after 60 days but not later than 120 days of service of the modified order; or (b) for making the payment under clause (3) of this notification after 60 days but not later than 120 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 the 31 st day of	(a) for making the payment under clause (3) of this notification after 120 days of receipt of the form referred to in sub-section (2) of section 10 of the said Act but not later than 31 st day of March, 2025



			March, 2025			
	for the settlement of admitted Tax	for the settlement of disputed 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-four percentage of the arrears of tax or surcharge		Thirty-six percentage of the arrears of tax or surcharge		Thirty-eight percentage of the arrears of tax or surcharge	
Above rupees ten lakhs and up to rupees one crore	Fifty-four percentage of the arrears of tax or surcharge	Forty-four percentage of the arrears of tax or surcharge	Fifty-six percentage of the arrears of tax or surcharge	Forty-six percentage of the arrears of tax or surcharge	Fifty-eight percentage of the arrears of tax or surcharge	Forty-eight percentage of the arrears of tax or surcharge
above rupees one crore	Eighty-four percentage of the arrears of tax or surcharge	Seventy-four percentage of the arrears of tax or surcharge	Eighty-six percentage of the arrears of tax or surcharge	Seventy-six percentage of the arrears of tax or surcharge	Eighty-eight percentage of the arrears of tax or surcharge	Seventy-eight percentage of the arrears of tax or 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 or surcharge in a specified order is,-	The amount payable,-	
	(a) for making payment under clause (1) of this notification; or	(a) for making payment under clause (2) of this notification after 60 days but not later than 120 days of service of the modified order; or
	(b) for making payment under	



	clause (2) of this notification within 60 days of service of the modified order; or (c) for making the 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.		(b) for making the payment under clause (3) of this notification after 60 days of receipt of the form referred to in sub-section (2) of section 10 of the said Act but not later than the 31 st day of March, 2025.	
	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)
above rupees fifty thousand and up to rupees ten lakhs	Thirty-six percentage of the arrears of tax or surcharge		Thirty-eight percentage of the arrears of tax or surcharge	
above rupees ten lakhs and up to rupees one crore	Fifty-six percentage of the arrears of tax or surcharge	Forty-six percentage of the arrears of tax or surcharge	Fifty-eight percentage of the arrears of tax or surcharge	Forty-eight percentage of the arrears of tax or surcharge
above rupees one crore	Eighty-six percentage of the arrears of tax or surcharge	Seventy-six percentage of the arrears of tax or surcharge	Eighty-eight percentage of the arrears of tax or surcharge	Seventy-eight percentage of the arrears of tax or 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



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.

