



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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ശനി

Thiruvananthapuram,  
Saturday

2024 സെപ്റ്റംബർ 28  
28th September 2024

1200 കന്നി 12  
12th Kanni 1200

1946 ആശ്വിനം 6  
6th Aswina 1946

നമ്പർ  
No.

3070

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.124/2024/TD.

Dated, Thiruvananthapuram, 28th September, 2024

12th Kanni, 1200.

**S. R. O. No. 873/2024**

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 hereby notify the manner of calculation of the amount payable by an applicant under chapter III of the Kerala Finance Act, 2024,-



- (a) for making payment under sub-section (1) of section 9 of the said Act;  
 (b) for making payment under sub-section (3) of section 9 of the said Act; and  
 (c) for making payment of the short paid amount referred to in sub-section (3) of section 10 of the said Act;

by reducing the waiver benefit and in such cases, the amount payable shall be calculated at the rate mentioned in columns No (2), (3), (4), (5), (6) and (7) of the table below based on the arrears of tax or surcharge mentioned in column No. (1), namely:—

TABLE

| Arrears of tax or surcharge in a specified order is,- | The amount payable,-  |                                    |   |                                    |   |                                    |
|---|---|------------------------------------|---|------------------------------------|---|------------------------------------|
|   | in case of filing an application under clause (a) above during the period from 30 <sup>th</sup> September to 31 <sup>st</sup> October 2024; or<br>for making the payment under clause (b) above after 60 days to 120 days of service of the modified order; or<br>for making the payment under clause (c) above after 60 days to 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 <sup>st</sup> day of March, 2025. |                                    | in case of filing an application under clause (a) above during the period from 1 <sup>st</sup> November to 30 <sup>th</sup> November 2024; or<br>for making the payment under clause (c) above after 120 days to 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 <sup>st</sup> day of March, 2025. |                                    | in case of filing an application under clause (a) above during the period from 1 <sup>st</sup> December to 31 <sup>st</sup> December 2024; or<br>for making the payment under clause (c) above 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 31 <sup>st</sup> 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  | Thirty two percentage of the arrears of tax or  |                                    | Thirty four percentage of the arrears of tax or surcharge   |                                    | Thirty six percentage of the arrears of tax or surcharge  |                                    |



|   |  |   |   |  |  |   |
|---|--|---|---|--|--|---|
| fifty thousand and up to rupees ten lakhs         | 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 |

On payment of such amount, the remaining arrears of tax, surcharge, interest or penalty payable under the relevant Act shall be the amount waived.

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.)

Sub-section (4) of section 11 empowers the Government to notify the manner of calculation of the amount payable by an applicant under chapter III of the Kerala Finance Act, 2024 (18 of 2024). Now the Government of Kerala, have decided to notify the manner of calculation of the amount payable under Chapter III of the Kerala Finance Act, 2024 (18 of 2024) by way of reduction in the amount waived.

The notification is intended to achieve the above object.

