



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.58/2025/TD.

Dated, Thiruvananthapuram, 29th March, 2025

15th Meenam, 1200.

S. R. O. No. 364/2025

In exercise of the powers conferred by section 28 of the Kerala Finance Act, 2025 (3 of 2025), the Government of Kerala hereby make the following rules, namely: —

RULES

1. *Short title and Commencement.*- (1) These rules may be called the Kerala Amnesty Rules, 2025.



(2) They shall come into force on the 1st day of April, 2025.

2. *Definitions.*- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Kerala Finance Act, 2025 (3 of 2025)

(b) "Amnesty Portal" means an electronic portal www.kitis.keralataxes.gov.in managed by the Kerala State Goods and Services Tax Department for the purpose of this rules;

(c) "Form" means a Form appended to these rules;

(2) Words and expressions used herein but not defined and defined in the Act shall have the same meaning as assigned to them in that Act.

3. *Application for settlement.*- (1) An application made under sub-section (1) or (2) of section 11 of the Act shall be filed electronically through the Amnesty Portal in Form NSTY-I to the designated authority. The proof of payment of the amount calculated at the rate specified in section 13 of the Act and the details of such payment shall be submitted along with the application made under sub-section (1) of section 11, electronically through the Amnesty Portal. A copy of the specified order or any other document or any information relating to such specified order shall be provided along with the application;

(2) The designated authority may call for the authentication of the information furnished in the application from any person including any office of the State GST Department or from any department of the Government of Kerala or any other State or Central Government department or from any banking company within the meaning of clause (a) of section 45A of the Reserve Bank of India Act, 1934 (Central Act 2 of 1934) as it may be considered necessary to verify the correctness of the particulars furnished in the said application;

(3) The designated authority shall inform the fact of making the said application by the applicant in Form NSTY-II within seven days of receipt of the said application to the assessing authority, and if any appeal filed by the State is pending before the Appellate Authority or Revisional Authority or Tribunal or any Court as the case may be, the information about the application in Form NSTY- I shall be intimated to such authorities also.

4. *Determination of the amount payable by the applicant.*- If the amount paid by the applicant under sub-section (1) of section 11 falls short of the amount determined under sub-section (1) of section 12 of the Act, the designated authority shall demand such short paid amount in Form NSTY-III. The applicant shall file reply along with proof of payment made, if any, within 30 days of receipt of the



notice in form NSTY-III.

5. *Certificate of Settlement of arrears.*- The Certificate of Settlement of arrears issued under sub-section (1) of section 16 of the Act shall be in Form NSTY-IV. The fact of issuing the above certificate shall be informed in Form NSTY-V within fifteen days of the issue of the certificate to the assessing authority, and if an appeal filed by the State is pending before the Appellate Authority or Revisional Authority or Tribunal or any court as the case may be, the information about the issuance of the certificate in Form NSTY-IV shall be intimated to such authorities also.

6. *Refusal of settlement of arrears.*- (1) If there is any defect or omission in the application, the designated authority shall intimate such defect or omission to the applicant in Form NSTY-VI. The applicant shall file an application afresh rectifying such defect or omission within seven days of receipt of the intimation in Form NSTY-VI:

Provided that the applicant shall not file a fresh application if the applicant has already filed a fresh application under sub-rule (1):

Provided further that, the fresh application filed under sub rule (1) shall be deemed to have been filed on the date of filing of the original application under sub-section (1) of section 11 of the Act.

(2) If the applicant fails to file an application afresh as specified in sub rule (1) above, within seven days of receipt of the intimation in Form NSTY -VI, an order of refusal of settlement of arrears under section 17 shall be issued in Form NSTY-VII. The fact of refusal of settlement, and the amount paid under the scheme shall be informed in Form NSTY-VIII within seven days from the date of passing of the order to the assessing authority, and if any appeal filed by the State is pending before the Appellate Authority or Revisional Authority or Tribunal or any court as the case may be, the information about the refusal of settlement, and the amounts paid under the scheme shall be intimated to such authorities also.

7. *Time limit for payment.*- The time limit for the payment of the amount payable under the General Amnesty Scheme, 2025 other than the amount paid along with application under sub-section (1) of section 11 shall in any case be on or before 31st August, 2025;

Provided that in cases of application filed under sub-section (2) of section 11, the time limit for completion of payment, including the payment of short paid amount if any, shall be within 90 days of the issuance of the modified order under the relevant Act.

Provided further that if the applicant fails to complete the payment of the amount payable as



part of the scheme, then any amount paid by the applicant towards the scheme shall be treated as a payment made towards the arrears in the specified order as per the provisions of the relevant Act.

8. *Appeals.*- (1) An appeal under section 18 of the Act shall be filed in Form NSTY-IX in duplicate along with a copy of the form issued under sub-section (2) of section 12 or sub-section (2) of section 16, or section 17 of the Act, within thirty days from the date of communication or receipt of the form/order, as the case may be;

(2) The Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from preferring an appeal within the aforesaid period of thirty days, allow such appeal to be preferred within a further period not exceeding thirty days;

(3) On receipt of the appeal in Form NSTY-IX, the Appellate Authority shall verify the same and issue an acknowledgement within fifteen days from the date of the appeal filed under sub rule (1);

(4) The Appellate Authority may after giving the appellant a reasonable opportunity of being heard and for reasons to be recorded in writing, allow the appeal or confirm, modify or set aside the order of the designated authority and direct the designated authority to pass an order afresh after such further enquiry as may be directed;

(5) The Appellate Authority shall dispose of an appeal within ninety days from the date of filing of the same;

(6) Every order passed under sub-rule (4) shall be communicated to the appellant and the designated authority.

9. *Revocation of Certificate and Order.*- The revocation of the Certificate and order of Settlement of arrears issued under sub-section (1) of section 22 of the Act shall be in Form NSTY-X. The designated authority shall serve the order of revocation to the applicant and also send a copy of the same forthwith to the assessing authority or appellate authority or revisional authority or Tribunal or any Court, as the case may be, in Form NSTY-XI.

10. *Mode of Payment.*- The amount payable shall be paid by means of e-treasury challan through the e-treasury portal "www. etreasury.kerala.gov.in".

11. *Service of notices or orders.*- The service on the applicant of any notice, summons or order under the Act or these rules shall be made either by registered post or by making available in the Amnesty Portal and a copy of the same may be communicated to the e-mail address of the applicant, if it is available.



Form NSTY-I
[see rule 3(1)]
APPLICATION

Application Reference Number(ARN):

Date: DD/MM/YYYY

[To be filled up by the office]

To

.....

(Name and address of the Designated Authority)

Sir/ Madam,

I hereby make an application under sub-section (1) of section 11 / sub- section (2) of section 11 of the Act.

I hereby furnish the following particulars:-

1.	Name of the applicant (Legal name of the dealer)	
2.	(a) Trade Name of the applicant (b) Office/Trade address	
3.	(a) Name of the person filing the application for settlement under section 11 of the Act; (b) Legal capacity of the person filing the application; (c) Address for communication	
4.	Relevant Act under which the levy was made	
5.	If registered, registration number (under the relevant Act)	
6.	Designation of the specified order issuing authority and Assessment Circle/office in which the levy was made/demand created	
7.	Details of specified Order (Order Number and date)	
8.	If this application is filed under sub-section (2) of section 11 of the Act. Details of the order of the Appellate Authority/ Revisional Authority/ Tribunal/ High Court/ Supreme Court on	



	which modification is pending and the order number, date, designation and office.	
9.	Whether Appeal/ Revision/Writ Petition/ Writ Appeal/SLP etc. filed, if any, pending before the appropriate Appellate Authority/Revisional Authority/Tribunal/ High Court/ Supreme Court.	Yes/No
10.	If Yes, whether leave to withdraw has been granted by the authority	Yes/No
11.	Details of each demand of tax, penalty, and interest in respect of which this application is filed: (In Rupees)	
	Details of the demand and payments	Tax / Surcharge
	(1)	(2)
	Penalty	Interest
	(3)	(4)
	Total	(5)
(a)	Amount as per the specified order	
(b)	If the best judgment assessment was not carried out on the penalty levied, then the tax element involved in the case.	
(c)	Part/Portion of the above demand paid subsequently till the date of application under the Act with details of payments.	
(d)	Amount to be paid to settle the arrears under Chapter III of the Act.	
12.	Details of payments made electronically:	
	Act/Head of Account	Tax / Surcharge
	Amount	
	Date	
	Government Reference Number	



DECLARATION

I..... (Name of the applicant in Block Letters) son/daughter of
solemnly declare that the information given in this application, statements and annexures accompanying it are correct and complete to the best of my knowledge and belief and the amount of arrears and other particulars shown therein are truly stated and related to the assessment year and the relevant Act as indicated in the application.

I further declare that I am making this application in my capacity as (Status of the person filing the application) and that I am competent to make this application.

I also declare that I have obtained and produced a copy of leave to withdraw granted by..... (Name of the Appellate Forum/Revisional Authority/ Tribunal/ High Court/ Supreme Court) with respect to the..... (Appeal / Revision / Tax Case / Writ Petition / Writ Appeal / SLP / Others) in (Appeal Reference Number & Year) filed against the specified order.

Place:

Date:

Name of the person filing application

Enclosures:

- Copy of the specified order or any other document or any information relating to such specified order
- Copy of the Appellate/revision/ Tribunal/Court order (mentioned in Sl. No.8)
- Copy of leave to withdrawal
- Proof of all payments (copy of challans)

Form NSTY-II

[see rule 3(3)]

INTIMATION OF THE APPLICATION FILED

Intimation Number:

Date: DD/MM/YYYY

Application Reference Number:

Date of Application:



To

The (Assessing Authority/ Appellate Authority/
Revisional Authority /Tribunal/Registry of High Court/
Registry of Supreme Court).

This is to inform you that (Name and address of the applicant) has filed an application in Form NSTY-I under the Kerala Amnesty Rules, 2025 on....., to the designated authority,(Name and address of the designated authority). The details of the application are as below:-

(1)	Act under which the levy was made				:	
(2)	Details of the specified order (order number and date)				:	
(3)	Designation of the specified order issuing authority and assessment circle/office				:	
(4)	Amount as per specified order (in Rupees)					
	Act (1)	Tax/ Surcharge (2)	Penalty (3)	Interest (4)	Total (5)	

Place:

Date:

Name and designation of the Designated Authority:

Form NSTY-III

[see rule 4]

DEMAND NOTICE

Demand Notice Number:

Date: DD/MM/YYYY

Application Reference Number:

Date of Application:

To

(Name of the Applicant)

Address

.....



Please take notice that you have filed an application under section 11 along with proof of electronic payment for an amount of Rs...../- (Rupees only) (Total amount paid along with the application) and the proof of payment, if any, already made towards the specified order before the date of submission of Form NSTY-I for settling the arrears demanded vide specified order No. dated (Date of specified order mentioned in Application) under the (Relevant Act under which levy was made).

After deducting the amount of payment already made by you towards the tax/ penalty/ interest for the respective demand and the amount paid along with the application you have to pay a further sum of Rs...../- (*Amount short paid as determined by designated authority*).

This short-paid amount at the rate applicable under section 13 of the Act shall be paid within thirty days from the date of receipt of this notice by the mode of payment as specified under sub-rule (1) of rule 3 and the proof of the same to be furnished to this office failing which the amount already paid shall be treated as a payment made towards the arrears in the specified order under the relevant Act and no certificate shall be issued for settlement of arrears.

(1)	Name of the relevant Act :				
(2)	Specified order No.				
(3)	Date of specified order				
(4)	Assessment circle				
(5)	Designation of specified order-issued authority				
(6)	Details of the amount short-paid which is to be paid (inRupees)				
	Details	Tax/ Surcharge	Penalty	Interest	Total
(i)	Amount of Arrears				
(ii)	Total amount paid upto the date of demand notice.				
(iii)	Amount determined under sub-section (1) section 12 of the Act for settling of arrears under Amnesty Scheme, 2025				



(iv)	Amount short paid	
(v)	Balance payable u/s 12(3) within 30 days	

Place:

Date:

Name and designation of the Designated Authority

Form NSTY-IV*[see rule 5]***CERTIFICATE OF SETTLEMENT.**

Certificate Number:

Date: DD/MM/YYYY

Application Reference Number:

Date of Application:

WHEREAS, (Name and address of the applicant) (hereinafter referred to as the applicant) had filed an application under sub- section (1) of section 11 / sub-section (2) of section 11 of the Act in respect of(Name and address of the applicant) (hereinafter referred to as the applicant)

AND WHEREAS, the designated authority determined the amount of Rs..... /- (Total amount paid by the applicant including the amount paid against demand notice) payable by the applicant at the rate specified in chapter III of the Act towards full and final Settlement of arrears as per details furnished below;

AND WHEREAS, the applicant has paid an amount of Rs...../- (Total amount paid by the applicant including amount paid against demand notice) being the sum determined by the designated authority;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 16 of the Act, the certificate of settlement is issued to the said applicant, on the application made by the aforesaid applicant, certifying the receipt of payment from the applicant towards full and final settlement of arrears in the specified order (Specified order Number and Year/relevant Act under which levy was made) dated..... (Date of application), and granting a waiver of the remaining arrears of tax/ surcharge, interest, and penalty payable under the relevant Act as detailed below:-

(1)	Name of the Relevant Act	
(2)	Specified Order Number, Year & date,	



	designation and name of office.				
(3)	Details of the amount of arrears which is settled (in Rupees)				
	Details	Tax/ Surcharge	Penalty	Interest	Total
	(1)	(2)	(3)	(4)	(5)
(i)	Amount of Arrears Due				
(ii)	Total amount paid (The amount paid alongwith the application in Form NSTY-I, the amount paid in responseto the notice in NSTY-III and the amount already paid towards the specified order.)				
(iii)	Amount of arrears waived				

Place:

APPROVED

Date:

Name and designation of the Designated Authority:

Form NSTY-V*[see rule 5(1)]***INTIMATION OF ISSUE OF CERTIFICATE OF SETTLEMENT**

Intimation Number:

Date: DD/MM/YYYY

Application Reference Number:

Date of Application:

To

The (Assessing Authority/ Appellate Authority/
 Revisional Authority /Tribunal/Registry of High Court/
 Registry of Supreme Court).

This is to inform you that a certificate of settlement under sub-section (1) of section 16 the Act was issued on (Date of issuance of certificate) in respect of Sri/Smt/M/s. (Name



of the Applicant, address),-

(a) Certifying the receipt of payment from the applicant towards a full and final settlement of arrears determined in the order of the Designated authority in..... (number of demand notice), dated..... (date of demand notice) on the application made by the aforesaid applicant.

(b) Granting waiver of the balance arrears payable as detailed below:

(1)	Reference number of the Appeal and Year	:			
(2)	Act under which the levy was made	:			
(3)	Details of the specified order (order number and date)	:			
(4)	Designation of the specified order issuing authority and the assessment circle/office	:			
(5)	Details of the amount of arrears which is settled (in Rupees)				
	Details (1)	Tax/Surcharge (2)	Penalty (3)	Interest (4)	Total (5)
(i)	Amount of Arrears due				
(ii)	Amount paid by the applicant				
(iii)	Amount of arrears waived				

Place:

Date:

Name and designation of the Designated Authority:

Form NSTY-VI

[see rule 6(1)]

INTIMATION OF DEFECT OR OMISSION

Date: DD/MM/YYYY

To

Name of the applicant

Address

Sir/Madam,

Ref: Your application under section 11 of the Act, dated - Reg.



This is in reference to your application filed under section 11 of the Kerala Finance Act, 2025 (3 of 2025). Upon scrutiny of your application, the following defect(s) or omission(s) have been noticed:

- 1.
- 2.

You are advised to file a fresh application after rectification of the above defect(s) or omission(s) within seven days of receipt of this intimation

OR

Appear in person or through authorised representative before the undersigned at (time) on (date) in the office at (Venue where personal hearing will be held).

Failing which, your application for settlement of arrears shall be refused.

Place:

Date :

Name and Designation

Office Address

Form NSTY-VII

[see rule 6(2)]

ORDER OF REFUSAL

Refusal Order Number:

Date: DD/MM/YYYY

Application Reference Number:

Date of Application:

To

The (Name and address of the applicant)

WHEREAS you have filed an application under section 11 of the Act for Settlement of Arrears against the specified order (number and date of the specified order) for the year..... issued under the (Relevant Act under which levy was made);

AND WHEREAS, the application filed for settlement of arrears has been examined and the following defects were noticed.

- 1)
- 2)



AND WHEREAS, an opportunity of being heard was granted to the applicant on..... (date of hearing) vide Form NSTY-VI.

As the applicant failed to cure the defects / (specify other reasons if any), the application dated (date of application) filed under section 11 of the Kerala Finance Act, 2025 (3 of 2025) for settlement of arrears of tax/surcharge/interest/penalty is hereby refused.

Place:

Date:

Name and designation of the
Designated Authority:

Form NSTY-VIII

[see rule 6(2)]

INTIMATION OF ORDER OF REFUSAL.

Rejection Order Number:

Date: DD/MM/YYYY

Application Reference Number:

Date of Application:

Intimation Number :

Intimation Date :

Demand Notice Number :

Demand Notice Date :

To

The (Assessing Authority/ Appellate Authority/ Revisional Authority/ Tribunal/Registry of High Court/Registry of Supreme Court).

WHEREAS (Name and address of the applicant) had filed an application under sub-section (1) of section 11 of the Act for settlement of arrears for the assessment year, under the (Relevant Act under which levy was made);

AND WHEREAS, the application filed for settlement of arrears has been examined and rejected for the following reasons: -

- 1.
- 2.



Place:

Date:

Name and designation of the Designated Authority:

Form NSTY-IX*[see rule 8(1)]***FORM OF MEMORANDUM OF APPEAL.**

Before the Appellate Authority

Sri/Smt/M/s..... Appellant(s).

(Name and Address of the Appellant)

Versus

The.....(Designated Authority and Address).....Respondent.

1.	Reference Number of the order appealed	:	
2.	Date of the order appealed	:	
3.	Date of receipt of the order	:	
4.	Act under which settlement was applied	:	
5.	Assessment number, year and date of the order which was applied for settlement	:	
6.	Designation of the Officer and Assessment Circle	:	
7.	Address to which notice/order to be sent to the appellant	:	
8.	(i) e-mail id of the appellant (ii) Mobile Number of the appellant	:	
9.	Relief claimed in the appeal	:	
10.	Grounds of appeal	:	

Signature of the Appellant(s) or
his/their duly Authorized Agent



VERIFICATION

I/We.....appellant(s) named in the above appeal do hereby declare that what is stated above is true to the best of my/our knowledge and belief.

Verified today the.....day of..... 2025.

Signature of the Appellant(s)
or
his/their duly Authorized Agent

Form NSTY-X

[see rule 9]

CERTIFICATE OF REVOCATION.

WHEREAS, the Designated Authority under Chapter III of the Act issued a Certificate of Settlement dated..... in Form NSTY-IV granting waiver on the application filed by (Name and address of the applicant) of the following amounts:

1. Act under which the settlement was made :
2. Number of the Certificate of Settlement. :
3. Date of Certificate of Settlement :
4. Assessment number, year & date of the Specified Order :
5. Designation of the Officer and Assessment Circle :
6. Details of amount waived (in Rupees) :

Tax/Surcharge/Additional Sales Tax	Penalty	Interest	Total
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AND WHEREAS, the designated authority came to know that the applicant had obtained the benefit of settlement under the Chapter III of the Act by suppressing material information/ furnishing incorrect or false information/particulars (i.e.,.....)

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 22 of the Act, the designated authority hereby revokes the Certificate of Settlement issued in (Reference Number) dated theissued to the said applicant.

Place:

Date:

Name and Designation of the Designated Authority:



To:

1.(Name & Address of the Applicant)
2. The Assessing Authority,.....Assessment Circle.

Form NSTY-XI

[see rule 9]

INTIMATION OF ISSUE OF CERTIFICATE OF REVOCATION.

This is to inform that the certificate of settlement issued in..... (Reference No.) dated based on the application filed by (Name and address of the applicant) has been revoked on (date of revocation) for having suppressed material information or particulars / furnishing incorrect or false information or particulars as indicated below: -

.....

.....

.....

.....

Place:

Date:

Name and Designation of the Designated Authority:

To:

The (Assessing Authority/Appellate Authority/ Revisional Authority/ Tribunal/ Registry of the High Court/ Registry of the Supreme Court) (along with a copy of the revocation made in Form **NSTY-X**)

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 the Kerala Finance Act, 2025 (3 of 2025) the Government of Kerala have introduced the Scheme, called General Amnesty Scheme, 2025 for settling arrears of tax, surcharge, penalty and interest under various relevant Acts upto the period of 2017-2018. The Government have decided to frame rules for carrying out the provisions of the scheme.

The notification is intended to achieve the above object.

