

# Government of Kerala decides to extend Kerala Amnesty Scheme for 2022

## Background

For 2022, the Government of Kerala has decided to continue the amnesty scheme introduced in 2020 with implementing all the existing conditions prescribed under the scheme. Click [here](#) to view our detailed alert on Kerala Amnesty Scheme, 2020.

The government has notified 31 August 2022 as the last date to file an option to settle arrears under the scheme and 31 December 2022 as the last date for completing payment of arrears.

## Key features of the Amnesty scheme, 2022

- **Eligibility:** All pending tax arrears (except those under the Kerala General Sales Tax Act (KGST) from 2005 onwards). In case of such arrears under KGST Act, the principal amount, along with interest, shall be paid and there shall be a full waiver of penalty. The scheme shall also be available for those taxpayers also who had failed to settle their arrears under the previous amnesty scheme.

- **Waiver of arrears**

Demand	Waiver
Penalty and Interest	100%
Outstanding dues paid in lump sum	40% of balance tax arrears
Outstanding dues paid in instalments	30% of balance tax arrears

- **Payment of arrears in instalment**

First instalment	Not less than 20% of the amount determined
Balance	To be paid in instalments, subject to a maximum of four instalments

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- **Demands newly generated after 31 August 2022:** Option shall be exercised within 30 days from receipt of order and final payment shall be made on or before 31 December 2022.
- **Arrears under revenue recovery process:** The assessing officer shall withdraw all revenue recovery proceedings against the assessee if he opts for the amnesty scheme and makes full payment of his dues under the scheme. Further, the assessee shall specify whether payment had been made in lump-sum or instalments.
- **Procedure for availing the scheme**
  - For the assessee having outstanding arrears, details of arrear demand can be viewed year-wise on [www.keralataxes.gov.in](http://www.keralataxes.gov.in) by generating one time user ID and password.
  - In case of willingness, consent for the opting scheme shall be made electronically along with specifying the manner of payment.
  - The authorities, within seven days, shall verify and approve the option. Post this, e-payment shall be made.
  - The assessee can submit his representation along with documents in case of discrepancies regarding outstanding dues and payments. Authorities shall examine the case within two days.

### Note

- Assessee opting this scheme shall withdraw all cases pending before any appellate or revisional authority, tribunal or courts.
- No manual filing of options or payment is permissible.
- Assessee who fails to make payment in instalments shall be deemed to be skipped out of this scheme.

### Other key features

- The assessee can settle arrears relating to a particular year provided that all such arrears have been opted.
- The credit of part payment for unsettled cases of 2020-21 shall be given manually or through collection/remission module.
- In case on non-utilisation of penalty, demand can be settled upon payment of applicable tax pertaining to the unutilised penalty.