



# TRIVANDRUM CHAMBER OF COMMERCE AND INDUSTRY

Affiliated to  
Member

**FICCI** - Federation of Indian Chambers of Commerce & Industry, New Delhi  
**ASSOCHAM** - Associated Chambers of Commerce and Industry of India, New Delhi.

Ref:003/TCCI-GOK-Finance/2024

18<sup>th</sup> January 2024

**Shri. Rabindra Kumar Agarwal IAS**  
**Principal Secretary - Finance**  
**Government of Kerala**  
**Trivandrum**

Dear Sir,

**Sub: -Request for an Amnesty Scheme for VAT -reg**

We request the Government of Kerala to kindly address the pending tax arrears under the following Acts: -

- 1) Kerala Value Added Tax Act
- 2) Central Sales Tax Act
- 3) Tax on Luxuries Act
- 4) Kerala Surcharges Act
- 5) Kerala Agriculture Income Tax Act
- 6) Kerala General Sales Tax Act

Most of our Members are presently entangled in legal proceedings with the various legal bodies, resulting in significant amounts of taxes not being able to be recovered by the Government.

Majority of these cases involve Merchants, who are willing to settle their tax liabilities. The primary hindrance being the accumulated interest and penalties over a period of time.

Post COVID-19 era and challenging market conditions, most of the businesses are faced with unprecedented difficulties.

Despite our collective efforts, the possibility of experiencing a positive change in market conditions in the near future appears bleak.

In light of these, we earnestly request the Government to consider implementing an Amnesty Scheme to settle outstanding tax dues predating the introduction of GST as follow: -

**1) 100% Waiver of Interest and Penalties**

Provide comprehensive relief by waiving off all accrued interest and penalties.

**2) Applicability for All Pending Tax Arrears (Including Cases in Appeals)**

Extend the benefits of the Amnesty Scheme to all outstanding tax arrears, including cases currently on Appeals.

Option for Settlement relating to a particular Assessment Year need to also be provided.

Permit Members to opt for settling arrears relating to specific assessment years.

Implementation of such an Amnesty Scheme would not only expedite the resolution of pending cases but also provide a much-needed boost to the business community, especially considering the current economic challenges.

This measure will definitely act as a driving force for a positive economic recovery in the State

Thanking you,

Yours faithfully,  
For TCCI



Abraham Thomas (Joji)  
Secretary

