

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

RAJYA SABHA UNSTARRED QUESTION NO. 2141  
TO BE ANSWERED ON TUESDAY, THE 1<sup>st</sup> JANUARY, 2019  
PAUSHA 11, 1940 (SAKA)

**Special cess on SGST by Kerala**

**2141. SHRI D. RAJA:**

Will the Minister of **FINANCE** be pleased to state:

(a) whether the Kerala Government had demanded levy of a special cess on State GST (SGST) to raise revenues in the aftermath of the recent floods in the State: and

(b) if so, the details thereof and decision taken by the GST council thereon?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI SHIV PRATAP SHUKLA)**

**(a) to (b):** Kerala Government has proposed to raise funds by imposing cess on sale of goods and services under GST by the state government to meet the flood situation in the State. Accordingly, the matter has been discussed in 30<sup>th</sup> GST council meeting held on 28<sup>th</sup> September, 2018. As per recommendation of GST Council a Group of Ministers (GoM) has been constituted to examine modalities for revenue mobilization for natural calamities and disasters. Shri Sushil Kumar Modi, Hon'ble Deputy Chief Minister, Government of Bihar is the Convener and Finance Ministers of States of Assam, Kerala, Maharashtra, Odisha, Punjab and Uttarakhand are Member of this GoM. As per discussion/deliberation of GoM on 15.10.2018, a set of questionnaire has been prepared and sent to all States seeking views/suggestions on this issue with a view to decide a holistic course of action for mobilization of additional revenue to help the State in case of natural calamity and disaster in GST regime. Views/suggestions have been received from State Governments of Gujarat and Karnataka.

GoM is yet to submit its report to the GST Council for final decision of the council in this regard.

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