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Option 1

10% of Tax > Rs. 20,000

Option 2

10% of Tax < Rs. 20,000

Kerala Circular

POS	IGST	Penalty
Delhi	270,000	27,000
Karnataka	432,000	43,200
Tamil Nadu	630,000	63,000
Odisha	180,000	20,000
Total	1,512,000	153,200

Kerala Circular

POS	IGST	Penalty
Delhi	15,000	20,000
Karnataka	16,000	20,000
Tamil Nadu	18,000	20,000
Odisha	21,000	20,000
Total	70,000	80,000

Our Interpretation

POS	IGST	Penalty
Delhi	270,000	27,000
Karnataka	432,000	43,200
Tamil Nadu	630,000	63,000
Odisha	180,000	18,000
Total	1,512,000	151,200

Our Interpretation

POS	IGST	Penalty
Delhi	15,000	1,500
Karnataka	16,000	1,600
Tamil Nadu	18,000	1,800
Odisha	21,000	2,100
Total	70,000	20,000

Penalty exceeds by Rs. 2000

Penalty exceeds by Rs. 60,000

Note: Penalty should be computed by aggregating whole of IGST and then apportioned to each State based on tax amount. However in Kerala Circular penalty is being calculated for each State separately raising the huge penalty amount. This is in spite of the fact that there is only one IGST Act and not separate IGST Act for each State.



**Office of the Commissioner of the State Goods and Services Tax
Department, Tax Towers, Karamana, Thiruvananthapuram**

SGST Policy Division

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