

Twelfth Kerala Legislative Assembly
Bill No. 330

THE KERALA FINANCE BILL, 2010

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A

BILL

to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2010-2011.

Preamble.— WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2010–2011;

BE it enacted in the Sixty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Finance Act, 2010.

(2) It shall come into force on the 1st day of April, 2010.

2. *Amendment of Act 11 of 1957.*— In the Kerala Surcharge on Taxes Act, 1957 (11 of 1957),—

(1) in section 3A,—

(i) in sub-section (3), for the figures, words and symbols “30th September, 2008 or on such date as may be notified by the Government.”, the figures, words and symbols “30th June, 2010.” shall be substituted ;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) On receipt of an application under sub-section (3), the assessing authority shall verify the same and intimate the amount due to the assessee and there upon the assessee shall remit the amount in lumpsum or in three equal instalments, on or before 30th June, 2010 :

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3); and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amount paid under the earlier option shall be treated as the amount paid under the subsequent option.”;

(2) in section 3B,—

(i) in sub-section (2), for the figures, words and symbols “30th September, 2009 or on such date as may be notified by the Government.”, the figures, words and symbols “30th June, 2010.” shall be substituted;

(ii) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) On receipt of an application under sub-section (2), the assessing authority shall verify the same and intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments on or before 30th June, 2010 :

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3); and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amount paid under the earlier option shall be treated as the amount paid under the subsequent option.”.

3. *Amendment of Act 17 of 1959.*— In the Kerala Stamp Act, 1959 (17 of 1959),—

(1) after section 30, the following section shall be inserted, namely :—

“30A. *No surcharge on stamp duty.*—Notwithstanding anything contained in the Kerala Panchayath Raj Act, 1994 (13 of 1994) or in the Kerala Municipality Act ,1994 (20 of 1994), no surcharge on stamp duty shall be levied and collected on any instrument by a Grama Panchayat, Municipality or Municipal Corporation.”;

(2) in section 45A,—

(i) in sub-section (1), the words and symbols “other than an instrument of partition, settlement or gift among members of a family,” shall be omitted ;

(ii) in sub-section (3), for the words “the instrument shall be duly registered”, the words “he shall duly register such instrument and certify by endorsement on the instrument under his seal and signature that proper stamp duty has been charged and paid” shall be substituted ;

(3) in the SCHEDULE,—

(i) in serial number 5,—

(a) clause (c) and the entries against it in columns (2) and (3) shall be omitted;

(b) in clause (d), for the entries against it in column (3), the following entries shall be substituted, namely:—

“One hundred rupees”;

(ii) in serial number 6, after sub-clause (b) and the entries against it in columns (2) and (3), the following sub-clause shall be inserted, namely:—

“(c) in any other case : If the amount secured is up to rupees 5 lakhs, at the rate of 0.5%.

If the amount secured exceeds rupees 5 lakhs but does not exceed rupees 20 lakhs, at the rate of 0.5% subject to a maximum of rupees 5,000.

If the amount secured exceeds rupees 20 lakhs but does not exceed rupees 50 lakhs, at the rate of 0.5% subject to a maximum of rupees 10,000.

If the amount secured exceeds rupees 50 lakhs, at the rate of 0.25% subject to a minimum of rupees 20,000 and a maximum of rupees 25,000.”;

(iii) in serial number 21,—

(a) for the entries in column (3), the following entries shall be substituted, namely:—

“Seven rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.”;

(b) the proviso shall be omitted;

(iv) for serial number 22 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

“22 Conveyance as defined by section 2(d), not being a transfer charged or exempted under No. 55 of immovable property situated,—

(i) within the Municipalities/Townships/Cantonments other than Corporations. Eight rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.

(ii) within the Municipal Corporations. Nine rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.”;

(v) in serial number 29, for the entries in column (3), the following entries shall be substituted, namely:—

“The same duty as a conveyance (No. 21 or 22 as the case may be) for the fair value of the land or for the amount of the consideration, whichever is higher, of the property of the greater value as set forth in such instrument.”;

(vi) for serial number 31 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

“31 Gift – instrument of not being a settlement or will or transfer,

(i) where the gift is in favour of a family member Two rupees for every rupees 100 or part thereof of the fair value of the land or the value set forth in the instrument, whichever is higher.

(ii) in any other case The same duty as a conveyance (No. 21 or 22 as the case may be).”;

(vii) in serial number 42,—

(a) in clause (i), for the entries in column (3), the following entries shall be substituted, namely:—

“Two rupees for every rupees 100 or part thereof of the amount of the value or fair value of the separated share or shares of the property, whichever is higher.”;

(b) in clause (ii), for the entries in column (3), the following entries shall be substituted, namely:—

“Six rupees for every rupees 100 or part thereof of the amount of the value or fair value of the separated share or shares of the property, whichever is higher.”;

(viii) in serial number 44,—

(a) in clause (a), for the entries in column (3), the following entries shall be substituted, namely:—

“Fifty rupees.”;

(b) in clause (b), for the entries in column (3), the following entries shall be substituted, namely:—

“One hundred rupees.”;

(c) in clause (c), for the entries in column (3), the following entries shall be substituted, namely:—

“Three hundred rupees.”;

(d) in clause (d), for the entries in column (3), the following entries shall be substituted, namely:—

“One thousand rupees.”;

(e) in clause (e), for the entries in column (3), the following entries shall be substituted, namely:—

“The same duty as a conveyance (No. 21 or 22 as the case may be) for the fair value of the land or for the amount of the consideration, whichever is higher.”;

(f) in clause (f), for the entries in column (3), the following entries shall be substituted, namely:—

“The same duty as a conveyance (No. 21 or 22 as the case may be) for the fair value of the land or the amount of consideration/estimate, whichever is higher.”;

(g) in clause (g), for the entries in column (3), the following entries shall be substituted, namely:—

“Rupees three hundred for each person authorised.”;

(ix) in serial number 51, for clause (a) and the entries against it in columns (2) and (3), the following clause and entries shall respectively be substituted, namely:—

“(a) instrument of (including a deed of dower),

(i) where the settlement is in favour of a family member Rupees two for every rupees 100 or part thereof of the fair value of the land or the value set forth in such instrument, whichever is higher.

(ii) in any other case The same duty as Bottomry Bond (No. 14) for a sum equal to the amount or value of the property settled as set forth in such instrument or fair value of the land, whichever is higher.”.

4. *Amendment of Act 15 of 1963.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963),—

(1) for section 7, the following section shall be substituted, namely:—

“7. *Payment of tax at compounded rates.*— Notwithstanding anything contained in sub-section (2) of section 5, any bar attached hotel, not

being a star hotel of and above four star hotel, heritage hotel or club, may, at its option, instead of paying turnover tax on foreign liquor in accordance with the said sub-section, pay turnover tax on the turnover of foreign liquor calculated at the rates in clauses (a) or (b) of items (i) and (ii), respectively, whichever is higher,—

(i) in respect of a bar attached hotel of and below two star,

(a) at one hundred and forty per cent of the purchase value of such liquor, in the case of those situated within the area of a municipal corporation or a municipal council or a cantonment, and at one hundred and thirty five per cent of the purchase value of such liquor, in the case of those situated in any other place; or

(b) at one hundred and fifteen per cent of the highest turnover tax payable by it as conceded in the return or accounts or the turnover tax paid for any of the previous consecutive three years; and

(ii) in respect of a bar attached hotel of three stars,

(a) at one hundred and eighty per cent of the purchase value of such liquor, in the case of those situated within the area of a municipal corporation or a municipal council or a cantonment, and at one hundred and seventy per cent of the purchase value of such liquor, in the case of those situated in any other place; or

(b) at one hundred and twenty five per cent of the highest turnover tax payable by it as conceded in the return or accounts or the turnover tax paid for any of the previous consecutive three years.”;

(2) in section 17,—

(i) in sub-section (6), for the fourth proviso, the following proviso shall be substituted, namely:—

“Provided also that the assessment relating to the years upto and including the year 2004-05 pending as on 31st March, 2010 shall be completed on or before the 31st day of March, 2011.”;

(ii) in sub-section (8)—

(a) for the first proviso, the following proviso shall be substituted, namely:—

“Provided that all such assessments or reassessments pending as on 31st March, 2010 shall be completed on or before 31st March, 2011.”;

(b) for the third proviso, the following proviso shall be substituted, namely:—

“Provided also that all such modified assessments or modified reassessments or remanded assessments pending as on 31st March, 2010 shall be completed on or before 31st March, 2011.”;

(3) in section 23B,—

(i) in sub-section (3), for the figures, words and symbols “30th September, 2008 or on such date as may be notified by the Government.”, the figures, words and symbols “30th June, 2010.” shall be substituted;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) On receipt of an application under sub-section (3), the assessing authority shall verify the same and intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments on or before 30th June, 2010:

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3); and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amount paid under the earlier option shall be treated as the amount paid under the subsequent option.”;

(4) in section 23BA,—

(i) in sub-section (2), for the figures, words and symbols “30th September, 2009 or on such date as may be notified by the Government.”, the figures, words and symbols “30th June, 2010.” shall be substituted;

(ii) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) On receipt of an application under sub-section (2), the assessing authority shall verify the same and intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments on or before 30th June, 2010:

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3); and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amount paid under the earlier option shall be treated as the amount paid under the subsequent option.”;

(5) in the SCHEDULE, in serial number 2. Foreign Liquor,—

(i) in item (i) Beer and wine, for the figure “60” under the heading rate of tax (per cent), the figure “50” shall be substituted;

(ii) in item (ii) Other than Beer and wine, for the figure “90” under the heading rate of tax (per cent), the figure “100” shall be substituted.

5. *Amendment of Act 19 of 1976.*— In the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976),—

(1) in section 3,—

(i) in sub-section (1), for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that in respect of a new motor vehicle of any of the classes specified in item numbers 1,2,6,10(iii) and 11 of the Schedule to this Act, there shall be levied from the date of purchase of the vehicle one-time tax at the rate specified in Annexure I, at the time of first registration of the vehicle and thereafter tax shall be levied at the time of renewal of such vehicle at the rate specified in the Schedule as per fourth proviso to sub-section (1) of section 4.”;

(ii) after the third proviso the following proviso shall be inserted, namely:—

“Provided also that in respect of new autorickshaws specified in item number 7(i)(b) of the Schedule to this Act, there shall be levied from the date of purchase of the new vehicle, a tax in advance for a period of five years at the rate specified in Annexure II, at the time of first registration of the vehicle and thereafter tax shall be levied for 5 years at the time of renewal of permit or one year after the expiry of existing tax at the rate specified in the seventh proviso to sub-section (1) of section 4.”;

(2) in section 4, in sub-section (1), for the sixth proviso, the following provisos shall be substituted, namely:—

“Provided also that the owner or a person liable to pay tax in respect of vehicle specified in item numbers 1, 2, 6, 7(i)(b), 10(iii) and 11 of the Schedule to this Act shall not be liable to pay any periodical increase in tax during the period for which he has paid tax for such vehicle :

Provided also that the owner or a person liable to pay tax in respect of autorikshaws specified in item number 7(i)(b) of the Schedule shall have an option to remit tax in lumpsum for 5 years at the time of renewal of permit at the rate specified in Annexure II or to remit tax for one year at the rate specified in item number 7(i)(b) of the Schedule.”;

(3) in the SCHEDULE,—

(i) for serial number 3. Goods Carriages and the entries related thereto in columns (1), (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

“3. Goods Carriages

(i) Goods Carriages other than those fitted with tipping Mechanism

(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Motor Cycle trucks not exceeding			300 Kg.	in gross vehicle weight	135.00
(b)	Vehicles not exceeding			1000 Kg.	„	220.00
(c)	Vehicles exceeding	1000 Kg.	but not exceeding	1500 Kg.	„	420.00
(d)	”	1500 Kg.	”	2000 kg.	”	550.00
(e)	”	2000 Kg.	”	3000 Kg.	„	705.00
(f)	”	3000 Kg.	”	4000 Kg.	„	840.00
(g)	”	4000 Kg.	”	5500 Kg.	„	1210.00
(h)	”	5500 Kg.	”	7000 Kg.	„	1430.00
(i)	”	7000 Kg.	”	9000 Kg.	„	1760.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)
(j)	„	9000 Kg.	”	9500 Kg.	„	1870.00
(k)	„	9500 Kg.	”	10500 Kg.	„	2090.00
(l)	„	10500 Kg.	”	11000 Kg.	„	2310.00
(m)	„	11000 Kg.	”	12000 Kg.	„	2530.00
(n)	„	12000 Kg.	”	13000 Kg.	„	2750.00
(o)	„	13000 Kg.	”	14000 Kg.	„	2970.00
(p)	„	14000 Kg.	”	15000 Kg.	„	3080.00
(q)	„	15000 Kg.			”	3080.00+ Rs. 110 for every 250 Kg. or part there of in excess of 15000 Kg.

**(ii) Goods Carriages fitted with tipping mechanism
(Tipper Goods Carriages)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Motor Cycle trucks not exceeding			300 Kg.	in gross vehicle weight	170.00
(b)	Vehicles not exceeding			1000 Kg.	„	280.00
(c)	Vehicles exceeding	1000 Kg.	but not exceeding	1500 Kg.	„	530.00
(d)	”	1500 Kg.	”	2000 kg.	”	690.00
(e)	”	2000 Kg.	”	3000 Kg.	„	880.00
(f)	”	3000 Kg.	”	4000 Kg.	„	1050.00
(g)	”	4000 Kg.	”	5500 Kg.	„	1510.00
(h)	”	5500 Kg.	”	7000 Kg.	„	1790.00
(i)	”	7000 Kg.	”	9000 Kg.	„	2200.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)
(j)	„	9000 Kg.	”	9500 Kg.	„	2350.00
(k)	„	9500 Kg.	”	10500 Kg.	„	2610.00
(l)	„	10500 Kg.	”	11000 Kg.	„	2900.00
(m)	„	11000 Kg.	”	12000 Kg.	„	3160.00
(n)	„	12000 Kg.	”	13000 Kg.	„	3440.00
(o)	„	13000 Kg.	”	14000 Kg.	„	3710.00
(p)	„	14000 Kg.	”	15000 Kg.	„	3850.00
(q)	„	15000 Kg.			”	3850.00+ Rs. 140 for every 250 Kg. or part there of in excess of 15000 Kg.”;

(ii) in serial number 6, for the words, brackets and symbol “Omni Bus for Private use (Private Service Vehicle – Non-Transport)” in column (2), the words, brackets and symbol “Private Service Vehicle for Personal Use (Non-Transport)” shall be substituted ;

(iii) in serial number 10,—

(a) in item (i), the words “Cranes and Earth Moving Vehicles such as Dumper, Bulldozer” shall be omitted ;

(b) after item (ii) and the entries against it in columns (2) and (3), the following item and entries shall respectively be inserted, namely:—

“(iii) Construction equipment vehicles such as Excavators, Loaders, Backhoe, Compactor Rollers, Road Rollers, Dumpers, Motor Graders, Mobile Cranes, Dozers, Forklift Trucks, Self Loading Concrete Mixers etc.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
(a)	Not Exceeding	1000 Kg			In gross vehicle weight	35.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	„	55.00
(c)	„	1500 Kg.	„	2275 Kg.	„	80.00
(d)	„	2275 Kg.	„	3050 Kg.	„	100.00
(e)	„	3050 Kg.	„	4300 Kg.	„	110.00
(f)	„	4300 Kg.	„	5575 Kg.	„	120.00
(g)	„	5575 Kg.	„	7600 Kg.	„	145.00
(h)	„	7600 Kg.	„	9000 Kg.	„	165.00
(i)	„	9000 Kg.			„	165.00 + Rs. 25 for every 1000 Kg. or part thereof in excess of 9000 Kg.”;

(iv) for serial number 13 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

“13. 1. Educational Institution Bus

(a) Vehicles with 20 or less seats including that of the driver	500.00
(b) Vehicles with more than 20 seats	1000.00
2. Ambulance	550.00
3. Tractor	220.00
4. Vehicles exclusively used for imparting instructions in driving of motor vehicles,—	
(a) Light motor vehicles excluding Motor Car	550.00
(b) Medium goods / passenger vehicles	1100.00
(c) Heavy goods / passenger vehicles	1650.00.” ;

(v) for the existing Annexure, the following Annexures shall be substituted, namely:—

“ANNEXURE - I

ONE TIME TAX

[See proviso to section 3(1)]

<i>Sl. No.</i>	<i>Class of Vehicle</i>	<i>Rate of one time tax</i>
(1)	(2)	(3)
A.	New Motor Cycles (including Motor Scooters and Cycles with attachments for propelling the same by mechanical power) and three wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and Private Service Vehicle for personal use (NTV), Motor Cars and Construction Equipment Vehicle.	
1.	Motor Cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer.	6% of the purchase value of the vehicle.
2.	Three Wheelers (including tricycles and cycle rikshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers.	6% of the purchase value of the vehicle.
3.	Private Service Vehicle for personal use (NTV) having cubic capacity below 1500.	6% of the purchase value of the vehicle.
4.	Motor cars having cubic capacity below 1500.	6% of the purchase value of the vehicle.

(1)	(2)	(3)
5.	Private Service Vehicle for personal use (NTV) having cubic capacity 1500 and above.	8% of the purchase value of the vehicle.
6.	Motor cars having cubic capacity 1500 and above.	8% of the purchase value of the vehicle.
7.	Construction Equipment Vehicles such as excavators, loaders, backhoe, compactor rollers, road rollers, dumpers, motor graders, mobile cranes, dozers, forklift trucks, self loading concrete mixers etc.	6% of the purchase value of the vehicle.
B.	Motor Cycles (including motor scooter and cycles with attachments for propelling the same by mechanical power) and three wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and private service vehicle for personal use (NTV) and motor cars which were originally registered in other States on or after 1 st April, 2007 and migrated to Kerala State.	As per the Table below.
C.	Motor Cycles (including motor scooter and cycles with attachments for propelling the same by mechanical power) and three wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and private service vehicle for personal use (NTV) and motor cars which were registered on or after 1 st April, 2007 and reclassified from the category of transport vehicles.	As per the Table below.

(1)	(2)	(3)
D. Construction Equipment Vehicles which are originally registered in other States on or after 1 st April, 2010 and migrated to the Kerala State.		

TABLE

<i>Sl. No</i>	<i>Age of vehicle from the month of original registration</i>	<i>Percentage of one time tax leviable under A above</i>
(1)	(2)	(3)
1	Not more than 1 year	100%
2	more than 1 year but not more than 2 years	93%
3	more than 2 years but not more than 3 years	87%
4	more than 3 years but not more than 4 years	80%
5	more than 4 years but not more than 5 years	73%
6	more than 5 years but not more than 6 years	67%
7	more than 6 years but not more than 7 years	60%
8	more than 7 years but not more than 8 years	53%
9	more than 8 years but not more than 9 years	47%
10	more than 9 years but not more than 10 years	40%
11	more than 10 years but not more than 11 years	33%
12	more than 11 years but not more than 12 years	27%
13	more than 12 years but not more than 13 years	20%
14	more than 13 years but not more than 14 years	13%
15	more than 14 years but not more than 15 years	7%

ANNEXURE II
LUMPSUM TAX

[See proviso to section 4(1)]

<i>Class of Vehicle</i>	<i>Rate of tax</i>
New autorickshaws and autorickshaws which were originally registered in other States on or after 1 st April, 2010 and migrated to Kerala State with seating capacity three, excluding driver seat.	Rs. 2,000 for five year.”.

6. *Amendment of Act 32 of 1976.*— In the Kerala Tax on Luxuries Act, 1976 (32 of 1976),—

(1) in section 2,—

(i) after clause (d), the following clauses shall be inserted, namely:—

“(da) “Direct-To-Home (DTH) Broadcasting Service” means a system of distribution of multi-channel television programmes in *ku* band using a satellite system of providing television signals direct to the subscriber’s premises in an encrypted form which will be received by an antenna and decrypted by an electronic device, thus providing television signals to the television set or other viewing devices of the subscriber, without passing through an intermediary such as cable operator.

(db) “Direct-To-Home (DTH) Broadcasting Service Provider” means, a company registered under the Companies Act, 1956 (Central Act 1 of 1956) having granted license to provide Direct-To- Home (DTH) Broadcasting Service by the Government of India under section 4 of the Telegraph Act, 1885 (Central Act 13 of 1885) and Indian Wireless Telegraphy Act, 1933 (Central Act 17 of 1933) and providing such service within the State.”;

(ii) after clause (fc), the following clause shall be inserted, namely:—

“(fd) “Luxury provided by Direct-To-Home (DTH) Broadcasting Service Provider” means any service by means of transmission of television signals and the films or moving pictures or series of pictures which are viewed and heard on television receiving set or other devices through a Direct-To-Home (DTH) service at a residential or a non-residential place of a subscriber, providing pleasure, comfort and entertainment to the subscribers and viewers.”;

(iii) after clause (k), the following clause shall be inserted, namely:—

“(1) “subscriber” means a person who enjoys the luxury by receiving the signal of cable television network or a direct- to- home service at a place indicated by him to the cable operator or the Direct-To-Home (DTH) Service Provider, without further transmitting it to any other person.”;

(2) in section 4,—

(i) in the proviso to sub-section (1), the words “and to cable operators whose total number of connections, including those given through franchisees, is five thousand or less” shall be added at the end;

(ii) in sub-section (2), in clause (a),—

(a) in sub-clause (i), for the words, “ten per cent”, the words “seven and a half per cent” shall be substituted;

(b) in sub-clause (ii), for the words, “fifteen per cent”, the words “twelve and a half per cent” shall be substituted;

(iii) after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) Every Direct-To-Home (DTH) Broadcasting Service Provider in the State shall pay luxury tax at the rate of one per cent on the gross charges received or receivable by him every month in any manner including installation charges, subscription charges, recharges, or other charges by whatever name called from the subscribers in the State in respect of the luxury provided by him.”;

(3) in section 4D,—

(i) in its marginal heading, after the words “cable operators”, the words and brackets “and Direct-To-Home (DTH) Broadcasting Service Provider” shall be inserted;

(ii) in the first sentence, after the words “cable operator”, the words and brackets “and Direct-To-Home (DTH) Broadcasting Service Provider” shall be inserted;

(4) in section 10B,—

(i) in sub-section (3), for the figures, words and symbols “30th September, 2008 or on such date as may be notified by the Government.”, the figures, words and symbols “30th June, 2010.” shall be substituted;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) On receipt of an application under sub-section (3), the assessing authority shall verify the same and shall intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments on or before 30th June, 2010:

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3), and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amounts paid under the earlier option shall be treated as the amount paid under the subsequent option.”.

7. *Amendment of Act 15 of 1991.*— In the Kerala Agricultural Income Tax Act, 1991 (15 of 1991), in section 37C,—

(1) in sub-section (3), for the figures, words and symbols “30th June, 2009 or on such date as may be notified by the Government.”, the figures, words and symbols “30th June, 2010.” shall be substituted;

(2) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) On receipt of an application under sub-section (3), the assessing authority shall verify the same and shall intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments on or before 30th June, 2010:

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3), and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amount paid under the earlier option shall be treated as the amount paid under the subsequent option.”.

8. *Amendment of Act 30 of 2004.*— In the Kerala Value Added Tax Act, 2003 (30 of 2004),—

(1) in section 2,—

(i) after clause (vi), the following clause shall be inserted, namely:—

“(via) “Assistant Commissioner (Appeals)” means any person appointed to be an Assistant Commissioner (Appeals) under sub-section (3) of section 3.”;

(ii) after clause (xvi), the following clause shall be inserted, namely:—

“(xvii) “Deputy Commissioner (Appeals)” means any person appointed to be a Deputy Commissioner (Appeals) under sub-section (3) of section 3.”;

(2) in section 3,—

(i) in sub-section (3), after the words “Deputy Commissioners”, the words, brackets and symbol “Deputy Commissioner (Appeals), Assistant Commissioner (Appeals)” shall be inserted;

(ii) to sub-section (4), the following proviso shall be inserted, namely:—

“Provided that no such orders, inspections or directions shall be given so as to interfere with the discretion of the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) in the exercise of their appellate functions.”;

(3) in section 6,—

(i) in sub-section (1), for the fifth proviso, the following proviso shall be substituted, namely:—

“Provided also that where,

(a) the sale is to or by Military, Naval, Air Force or National Cadet Corps Canteen, Indian Naval Canteen Service and Canteen Stores Department; and

(b) in case of motor vehicles, the sale is to Defence personnel or ex-service men on production of authorisation duly issued by the authorised officer of such canteens,

the tax payable under clauses (a) or (b) above shall subject to such conditions and restrictions as may be prescribed, be at half the rate applicable to such goods.”;

(ii) in sub-section (2), after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that Khadi and Village Industrial Units manufacturing splints and veneers shall not be liable to tax under this sub-section on the turnover of purchase of softwood effected from unregistered dealers for the years 2005-06 and 2006-07.”;

(4) in section 8,—

(i) in clause (a), after the existing provisos, the following proviso shall be inserted, namely:—

“Provided also that with regard to an automobile repair contract, the dealers may file option for paying compounded tax in respect of the work relating to the period from 1st April, 2005 onwards.”;

(ii) in clause (b),—

(a) in sub-clause (ii), for the letters, figures and words “Rs. 1,50,000 per annum”, the letters, figures and words “Rs. 1,40,000 per annum” shall be substituted;

(b) in sub-clause (iii), for the letters, figures and words “Rs. 3,00,000 per annum”, the letters, figures and words “Rs. 2,80,000 per annum” shall be substituted;

(c) in sub-clause (iv), for the letters, figures and words “Rs. 10,00,000 per annum”, the letters, figures and words “Rs. 15,00,000 per annum” shall be substituted;

(d) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that notwithstanding anything contained in this clause, dealers with a single crushing machine of size not exceeding 30.48 cm × 22.86 cm shall pay rupees twenty five thousand only per annum and those with a single crushing machine of size above 30.48 cm x 22.86 cm but not exceeding 40.64 cm x 25.40 cm shall pay rupees one lakh only per annum, as tax under this clause.”;

(iii) in clause (c), in sub-clause (ii), after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that, where a dealer had paid tax under this sub-clause for the previous year, the tax payable for the succeeding year under this clause shall be one hundred and fifteen per cent of such tax paid during the previous year.”;

(iv) in clause (f),—

(a) in sub-clause (i),—

(i) in Explanation 6,—

(a) for the figures and symbol “2008-09” wherever they occur, the figures and symbol “2009 –10” shall be substituted;

(b) for the figures and symbol “2009-10” wherever they occur, the figures and symbol “2010-11” shall be substituted;

(ii) after Explanation 7, the following Explanation shall be inserted, namely:—

“*Explanation 8.*—Where a dealer who had opted and paid tax under this clause during previous years with respect to a branch that had remained closed during the whole of the year 2009-10, for the purpose of determining the compounded tax payable for 2010-2011, the tax paid in respect of that branch shall not be reckoned.”;

(b) for sub-clause (v), the following sub-clause shall be substituted, namely:—

“(v) Where a dealer had paid tax under this clause for the previous year, the tax payable for the succeeding year under this clause shall be,

(a) one hundred and five per cent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year was rupees ten lakhs or below;

(b) one hundred and ten per cent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year was above rupees ten lakhs and upto rupees forty lakhs;

(c) one hundred and fifteen per cent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year was above rupees forty lakhs and up to rupees one crore; and

(d) one hundred and twenty five per cent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year exceeded rupees one crore:

Provided that in case of dealers covered under Explanation 6 of this clause, the tax payable under this sub-clause shall be at the appropriate percentage of tax mentioned in (a), (b), (c) or (d) of the tax so re-determined.”;

(5) in section 11, in the proviso to sub-section (5), for the words, figures and symbol “30th June, 2009”, the words, figures and symbol “30th September, 2010” shall be substituted;

(6) in section 12, in the second proviso, after the words “Provided also that where the goods”, the words and symbols “except plywood, packing cases and veneers” shall be inserted;

(7) in section 24, in sub-section (1), after the existing provisos, the following proviso shall be inserted, namely:—

“Provided also that the time limit for the completion of assessments for the year 2005-06, under this section shall be extended upto 31st March, 2011.”;

(8) in section 25, in sub-section (1), after the existing provisos, the following proviso shall be inserted, namely:—

“Provided also that the time limit for the completion of assessments for the year 2005-06, under this section shall be extended upto 31st March, 2011.”;

(9) in section 42, in sub-section (1), for the words “rupees forty lakhs”, the words “rupees sixty lakhs” shall be substituted;

(10) in section 44,—

(i) in sub-section (8), for the words “fifty per cent of the value of the goods”, the words “fifty per cent of the value of taxable goods” shall be substituted;

(ii) in sub-section (10),—

(a) after the words “books of accounts of the dealer”, the symbol and words, “unless proved otherwise” shall be inserted;

(b) in the proviso, after the words “the registering authority”, the words “within ten days of its usage” shall be inserted;

(11) in section 46,—

(i) in sub-section (3), after the existing proviso, the following proviso shall be inserted, namely:—

“Provided also that notwithstanding anything contained in this sub-section, in case of transport of notified goods for which advance tax has been paid under sub-section (16A) of section 47, to the shop, branches or godowns of the dealer mentioned in his certificate for registration, delivery note shall not be insisted, if the transport is accompanied by the proof of remittance of advance tax along with any of the other documents specified in this sub-section.”;

(ii) after sub-section (6), the following sub-section shall be inserted, namely:—

“(7) For the effective enforcement of the provisions of this Act, the Commissioner may, from time to time, issue necessary instructions for regulating the movement of vehicles carrying goods, through selected border check posts.”;

(12) after section 54, the following section shall be inserted, namely:—

“55. *Appeals to the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals).*— (1) Any person aggrieved by any order issued or proceedings recorded other than those under sub-section (3), sub-section (8) or sub-section (9) of section 16, sub-section (8) of section 19 passed by an authority empowered to do so under this Act not being an authority above the rank of an Assistant Commissioner may, within a period of thirty days from the date on which the order was served on him, appeal against such order,

(i) to the Deputy Commissioner (Appeals), if the order was passed by an authority of the rank of an Assistant Commissioner; and

(ii) to the Assistant Commissioner (Appeals), if the order was passed by an authority of the rank of a Commercial Tax Officer :

Provided that orders passed under sections 48, 49, 67, 69, 70, 70A and 72 shall be appealable only to the Deputy Commissioner (Appeals) :

Provided further that the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period :

Provided also that no appeal shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of the tax or other amounts admitted by the appellant to be due or such instalment thereof as might have become payable, as the case may be, where the appeal is against an assessment completed under sub-section (6) of section 23, or under section 24 or section 25.

(2) Where an appeal lies against any order under sub-section (1), any order issued under section 66 to rectify any error in such order shall also be appealable under the said sub-section.

(3) The appeal shall be in such form and shall be verified in such manner as may be prescribed, and shall be accompanied by a fee of five hundred rupees.

(4) Notwithstanding that an appeal has been preferred under sub-section (1), the tax or other amounts shall be paid in accordance with the order against which the appeal has been preferred :

Provided that the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may, at his discretion, give such directions as he thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to his satisfaction in such form and in such manner as may be prescribed.

(5) In disposing of an appeal, the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may, after giving the appellant a reasonable opportunity of being heard,—

(a) in the case of an order of assessment or penalty, either confirm, reduce, enhance or annul the assessment or the penalty or both ;

(b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed ;

(c) or pass such other orders as he may think fit ; or

(d) in the case of any other order, confirm, cancel or vary such order :

Provided that at the hearing of any appeal against an order of the assessing authority, the assessing authority or the officer empowered by the Commissioner in this behalf shall be heard.

(6) The order of the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) disposing of an appeal before it shall state the point for determination, the decision thereon and the reason for arriving at such decision.

(7) Where as a result of the appeal any change becomes necessary in the order appealed against, the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may, direct the assessing authority to amend such order accordingly and on such amendment being made, any amount paid in excess by the appellant shall be refunded to him or as the case may be the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be.”;

(13) in section 56, in sub-section (2), in clause (b), after the words “an appeal to the”, the words and brackets “Deputy Commissioner (Appeals) or the Assistant Commissioner (Appeals) or” shall be inserted ;

(14) in section 58,—

(i) in sub-section (1), after the words “subordinate to him”, the words and brackets “other than that of the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) or” shall be inserted ;

(ii) in sub-section (2), in clause (b), after the words “an appeal to the”, the words and brackets “the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) or” shall be inserted ;

(15) in section 59, in sub-section (1), after the words “an order of”, the words, brackets and figure “the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) under section 55” shall be inserted ;

(16) in section 60,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Any person objecting to an order passed by the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) under sub-section (5) of section 55 or any officer empowered by the Government in this behalf may within a period of 60 days from the date on which the order was served on him, in the manner prescribed, appeal against such order to the Appellate Tribunal :

Provided that the Appellate Tribunal may admit an appeal presented after the expiration of the said period if it is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period :

Provided further that no appeal shall lie in cases where suo moto revision proceedings under section 58 is pending.”;

(ii) sub-section (1A) shall be omitted ;

(iii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(2) The officer authorised under sub-section (1) or the person against whom an appeal has been preferred, as the case may be, on receipt of notice that an appeal against the order of the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) has been preferred under sub-section (1) by the other party may notwithstanding that he has not appealed against such order or any part thereof, file within 30 days of the receipt of the notice, a memorandum of cross objection, verified in the prescribed manner, against any part of the order of the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) and such memorandum shall be disposed by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (1).”;

(17) in section 65, after the words and brackets “Deputy Commissioner (Appeals)”, the symbol, words and brackets “, Assistant Commissioner (Appeals)” shall be inserted ;

(18) after section 71, the following section shall be inserted, namely:—

“71A. *Penal provisions for the misuse of registration numbers.*—

(1) Any person, who knowingly and willfully, uses a false registration number or uses a registration number of another person with a view to,

(i) evade payment of tax due, or

(ii) to claim any input tax credit, without actually effecting the purchase, or

(iii) to shield the identity of the person to whom the sale has been effected,

in the invoices issued or in the sale and purchase lists to be filed along with the returns under this Act, shall, on conviction by a Magistrate, be punished with simple imprisonment for a period which may extend to six months or with fine not less than five times of the tax sought to be evaded, or both.

(2) The assessing authority may cancel his registration granted under this Act on conviction by the Magistrate under sub-section (1).

Explanation:— For the purpose of this section, return shall mean revised return if such revised return is filed and registration number shall mean Tax Payers Identification Number (TIN) or the Presumptive taxpayers Identification Number granted or generated under the provisions of this Act.”;

(19) in section 85, in sub-section (2), in sub-clause (b) of clause (x), after the words “to be furnished by an”, the words and brackets “Assistant Commissioner (Appeals) or” shall be inserted ;

(20) in section 94,—

(i) in sub-section (1), for the words “three Deputy Commissioners”, the words “three officers in the rank of Deputy Commissioners or Joint Commissioners or both” shall be substituted ;

(ii) in sub-section (5), the words and brackets “including Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)”, shall be inserted at the end.;

(21) in the SCHEDULES,—

(a) in the First Schedule,—

(i) after serial number 3 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“3A. Artistic paintings sold through Art Galleries ***** ” ;

(ii) in serial number 37, in the entries against it in column (2), the symbols and words “, vibhuti, rosaries, prayer beads, and robes for holy mass.” shall be added at the end ;

(iii) after serial number 38A and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“38B. Products made from water hyacinth and arecanut palm fronds ***** ” ;

(iv) in serial number 49, in the entries in column (2), the words “excluding imported sugar,” shall be omitted ;

(b) in the Third Schedule,—

(i) after serial number 5 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“5A. Ayurvedic tooth powders ***** ” ;

(ii) after serial number 33 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“33A. Dahashamini, i.e. barks, herbs, seeds, and other plant parts, its mixtures, powders etc. used to make ayurvedic medicinal drinking water ***** ” ;

(iii) after serial number 49 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“49A. Food products like, dry prawns/dry fish roasts, its chutneys and powders, coconut chutney powders and veppilai katti. ***** ” ;

(iv) after serial number 51A and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“51B. Ghee ***** ” ;

(v) in serial number 55, in the entries against it in column (2), the words “at the point of sale by dealers whose annual turnover of this item does not exceed rupees two crores” shall be omitted ;

(vi) after serial number 95 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“95A. Packaged drinking water of and above 20 Litres ***** ” ;

(vii) in serial number 124, in the entries against it in column (2), the words and bracket “sugar (imported)” shall be omitted ;

(viii) in serial No. 145, in the entries against it in column (2), the words “either prospectively or retrospectively” shall be added at the end ;

(c) in List A,—

(i) after serial No. 41 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely :—

“41A. Corrugated sheets of polypropylene ***** ” ;

(ii) in serial No.82, in item (1), for the entries against it in column (2), the following entries shall be substituted, namely :—

“Iron oxide including iron oxide pigments of all colour shades commonly called Red oxide, black oxide, yellow oxide etc” ;

(iii) after serial No. 135 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely :—

“135A. Rubber latex dipped goods namely, industrial gloves, agricultural gloves and finger caps only. ***** ” .

**DECLARATION UNDER THE KERALA PROVISIONAL
COLLECTION OF REVENUES ACT,
1985 (10 OF 1985)**

It is hereby declared that it is expedient in the public interest that all the provisions of this Bill shall have effect from the 1st day of April, 2010 under the Kerala Provisional Collection of Revenues Act, 1985 (10 of 1985).

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the following enactments to give effect to the financial proposals of Government of Kerala for the financial year 2010-2011 as announced in paras 189, 190, 193, 195 to 200, 202 to 208, 210 to 216, 218 to 229, 231, 232, 234 to 237, 239 to 242 and 247 in the Budget Speech 2010 - 2011, namely:—

1. The Kerala Surcharge on Taxes Act, 1957 (11 of 1957).
2. The Kerala Stamp Act, 1959 (17 of 1959).
3. The Kerala General Sales Tax Act, 1963 (15 of 1963).
4. The Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976).
5. The Kerala Tax on Luxuries Act, 1976 (32 of 1976).
6. The Kerala Agricultural Income Tax Act, 1991 (15 of 1991).
7. The Kerala Value Added Tax Act, 2003 (30 of 2004).

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any additional expenditure from the consolidated Fund of the State.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Sub-clause (3) (i) of clause 8 of the Bill proposes to amend section 6 of the Kerala Value Added Tax Act, 2003, which seeks to empower the Government to prescribe such conditions and restrictions in respect of the issue of authorisation by the concerned officers for producing the same for tax reduction in sale to defence personnel, ex-service men etc.

2. Sub-clause (12) of clause 8 of the Bill proposes to insert section 55 of the Kerala Value Added Tax Act, 2003, which seeks to empower the Government to prescribe the form and manner in which the appeal against the order of the Commercial Tax Officers has to be filed and also to prescribe the form and manner in which the appellant has to furnish sufficient security regarding payment of tax in accordance with the order on which the appeal is preferred.

3. Sub-clause (16) of clause 8 of the Bill proposes to amend section 60 of the Kerala Value Added Tax Act, 2003, which seeks to empower the Government to prescribe the manner in which the appeal against the order of the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) has to be filed and also to prescribe the manner in which the memorandum of cross objection filed in this behalf has to be verified.

The matters in respect of which rules are to be made are either administrative in nature or matters of detail. Further, the rules, after they are made, will be subject to the scrutiny of the Legislative Assembly. The delegation of legislative power is, thus, of a normal character.

DR. T. M. THOMAS ISSAC.

EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA
SURCHARGE ON TAXES ACT, 1957 (11 OF 1957)

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“3A. *Reduction of arrears in certain cases.*—(1) Notwithstanding anything contained in this Act, or in any Judgement, decree or order of any court, tribunal or appellate authority, an assessee who is in arrears of surcharge or any other amount due under the Act relating to the period ending on 31st March, 2005, may opt for settling the arrears by availing reduction at the following rates:

(a) in the case of demands relating to the periods up to and including 31st March, 1991, a reduction of twenty-five per cent for the principal surcharge amount, and complete reduction of the interest on the surcharge amount and for the amount of penalty and interest thereon;

(b) in the case of demands relating to the period from 1st April, 1991 to 31st March, 1996, a complete reduction of the interest on the surcharge amount, and for the amount of penalty and interest thereon;

(c) in the case of demands relating to the period from 1st April, 1996 to 31st March, 2000, a reduction of ninety-five per cent of the interest on the surcharge amount, and for the amount of penalty and interest thereon;

(d) in the case of demands relating to the period from 1st April, 2000 to 31st March, 2005, a reduction of ninety per cent of the interest on the surcharge amount, and the amount of penalty and interest thereon;

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(3) An assessee who wishes to opt for payment of arrears under the section shall make an application to the assessing authority in the prescribed form before 30th September, 2008 or on such date as may be notified by the Government.

(4) On receipt of an application under sub-section (3), the assessing authority shall workout the actual amount of surcharge and other amounts due from the assessee under sub-section (1) and shall intimate the amount to the assessee, and thereupon the assessee shall remit twenty-five per cent of the amount within 15 days of receipt of the intimation, and the balance amount in three equal monthly instalments from the subsequent month.

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“3B. *Reduction of arrears in case of Public Sector Undertakings and Co-operative Societies.*—(1) Notwithstanding anything contained in this Act, or in any judgment, decree or order of any court, tribunal or appellate authority, an assessee which is a Public Sector Undertaking or a Co-operative Society and which is in arrears of tax or any other amount due under this Act relating to the period ending on 31st March, 2005, may opt for settling the arrears by availing reduction at the following rates:—

(a) a complete reduction of the interest on the tax amount and for the amount of penalty and interest thereon; and

(b) in the case of Public Sector Undertakings and Co-operative Societies which are running in profit, reduction in fifty per cent of the principal amount; and

(c) in the case of Public Sector Undertakings and Co-operative Societies which are running at loss, a reduction in seventy-five per cent of the principal amount

Provided that Public Sector Undertakings or Co-operative Societies, the landed property of which are likely to be sold in execution of any judgment, decree or order of any court, tribunal or other authority shall not be eligible to opt under this scheme.

(2) A Public Sector Undertaking or a Co-operative Society, which wishes to opt for payment of arrears under sub-section (1) shall make an application to the assessing authority in the prescribed form before 30th September, 2009, or on such date as may be notified by the Government.

(3) On receipt of an application under sub-section (2), the assessing authority shall verify the same and shall intimate the amount to the assessee, and thereupon they shall remit twenty five per cent of the amount within 15 days of receipt of the intimation and the balance amount in three equal monthly instalments starting from the subsequent month.

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EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA STAMP
ACT, 1959 (17 OF 1959)

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E. DUTY BY WHOM PAYABLE

30. *Duties by whom payable.*—In the absence of an agreement to the contrary the expense of providing the proper stamp shall be borne,—

(a) in the case of any instrument described in any of the following Articles of the Schedule, namely,—

- No.2 (Administration Bond),
- No.6 (Agreement relating to deposit of title deeds, pawn or pledge)
- No. 13 (Bond),
- No. 14 (Bottomry Bond),
- No. 25 (Customs Bond or Central Excise Bond),
- No. 30 (Further charge), .
- No. 32 (Indemnity Bond),
- No. 37 (Mortgage deed),
- No. 48 (Release),
- No. 49 (Respondentia Bond),
- No. 50 (Security Bond or Mortgage deed),
- No. 51 (Settlement),
- No.55(c) (Transfer of any interest secured by a bond or mortgage deed),

by the person drawing, making or executing such instrument;

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(f) in the case of an instrument of partition-by the parties thereto in proportion to their respective shares in the whole property partitioned, or, when the partition is made in execution of an order passed by a Revenue Authority or Civil Court or Arbitrator, in such proportion as such Authority or Court or Arbitrator directs.

30A. ****.

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45A. Instrument not bearing stamp of sufficient amount as per fair value of land how to be dealt with.—(1) Notwithstanding anything contained in this Act, the registering officer shall, while registering an instrument transferring any land, other than an instrument of partition, settlement or gift among the members of a family, chargeable with duty verify whether the value of land or the consideration set forth in the instrument is the fair value of that land.

(2) Where on such verification, the registering officer is satisfied that the value of the land or the consideration set forth in the instrument is not less than the fair value of the land, he shall duly register the instrument.

(3) Where, on verification the registering officer finds that the value of the land or the consideration set forth in the instrument is less than the fair value of the land fixed under section 28A, he shall, by order, direct the payment of proper stamp duty on the fair value of the land fixed under section 28A within a period of seven days from the date of the order and on payment of the deficit stamp duty, the instrument shall be duly registered.

(4) Any person aggrieved by an order under sub-section (3) may, within thirty days from the date of that order, appeal to the Collector within whose jurisdiction the land is situate.

(5) The Collector shall hear and dispose of the appeal in such manner as may be prescribed by rules made under this Act in that behalf and his decision thereon shall be final.

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THE SCHEDULE

<i>Sl. No.</i>	<i>Description of instrument</i>	<i>Proper Stamp Duty</i>
(1)	(2)	(3)
1.	Acknowledgment of a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of, a debtor in order to supply evidence of such debit in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's	

(1)	(2)	(3)
possession; provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property:		
when the amount or value does not exceed Rs. 1,000		Five rupees
When it exceeds Rs. 1,000		Ten rupees
**	**	**
5. Agreement or memorandum of an agreement—		
(a) if relating to the sale of a bill of exchange:		One rupee
(b) if relating to the sale of Government security or share in an incorporated company or other body corporate		One rupee for every Rs. 10,000 or part thereof of the value of the security or share
(c) if relating to giving authority or power to a promoter or developer, by whatsoever name called, for construction, development or sale or transfer (in any manner whatsoever) of any immovable property.		The same duty as a conveyance (under 21 or 22 as the case may be) on the value or the estimated cost of proposed construction/development of such property, as the case may be.
(d) if not otherwise provided for:		Fifty rupees
6. Agreement relating to deposit of title deeds, pawn or pledge, that is to say, any instrument evidencing any agreement relating to—		
(1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than marketable security), or		

(1)	(2)	(3)		
	(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the re-payment of money advanced or to be advanced by way of loan or an existing or future debt—			
	(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement	If drawn singly (Rs. Ps.)	If drawn in set of 2, for each part of the set (Rs. Ps.)	If drawn in set of 3, for each part of the set (Rs. Ps.)
	(i) if the amount secured does not exceed Rs. 500	5.00	2.50	1.25
	(ii) if it exceeds Rs. 500, but does not exceed Rs.1,000	15.00	7.50	3.25
	(iii) if it exceeds Rs. 1,000 for every Rs. 1,000 or part thereof	15.00	7.50	3.25
	(b) if such loan or debt is repayable not more than three months from the date such instrument:		Half the duty payable under clause (a) (i) or clause (a) (ii) or clause (a) (iii) for the amount secured	
	**	**	**	
21.	Conveyance (as defined by section 2(d), other than a conveyance specified in No. 22, not being a transfer charged or exempted under No. 55		Six rupees for every Rs.100 or part thereof of the amount or value of the consideration for such conveyance provided that if the conveyance relates to any transfer of undivided share of any land and refers to any agreement relating to the construction of any building or part of building, including flat or apartment or room etc., the value of such building or such part of	

(1)	(2)	(3)
22. Conveyance as defined by section 2(d), not being a transfer charged or exempted under No. 55 of immovable property situated within the MUnIcipal Corporations or Municipalities.	the building shall also be included in such consideration, and the stamp duty if any paid in respect of such agreement shall be deducted from the stamp duty payable for the conveyance.	Eight rupees fifty paise for every Rs. 100 or part thereof of the amount or value of the consideration for such conveyance.
**	**	**
29. Exchange of property —instrument of :	The Same duty as a conveyance (No. 21 or 22, as the case may be) for a consideration equal to the value of the property of greater value as set forth in such instrument.	provided that if the conveyance relates to any transfer of undivided share of any land and refers to any agreement relating to the construction of any building or part of building, including flat or apartment or room etc., the value of such building or such part of the building shall also be included in such consideration, and the stamp duty if any paid in respect of such agreement shall be deducted from the stamp duty payable for the conveyance.
**	**	**
31. Gift —Instrument of not being a settlement or will or transfer	The same duty as a conveyance (No. 21 or 22, as the case may be)	
**	**	**

(1)	(2)	(3)
42. Partition —Instrument of [(as defined by section 2(k)]		
(i) Where the partition is among all or some of the family members.		The same duty as a Bottomry Bond (No. 14) for the amount of the value of the separated share or shares of the property
(ii) any other case		Six rupees for every Rs.100 or part thereof the amount of the value of the separated share or shares of the property

Explanation.—Family means husband, wife, children and the legal heirs of the deceased children if any, as the case may be.

N. B.—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares; then one of such equal shares) shall be deemed to be that from which the other shares are separated:

Provided always that—

(a) when an instrument of partition containing an agreement to divide property in severality is executed and partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than two rupees thirty paise;

(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at twenty-five times the annual revenue;

(c) where a final order for effecting a partition passed by any Revenue Authority or any Civil Court or an award by an arbitrator directing a partition is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed two rupees thirty paise.

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(1)	(2)	(3)
44. Power of attorney [(as defined by section 2(p), not being a proxy)]		
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents.		Twentyfive rupees
(b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) :		Fifty rupees
(c) when authorising not more than 5 persons to act jointly and severally in more than one transaction or generally :		One hundred and fifty rupees
(d) when authorising more than 5 but not more than 10 persons to act jointly and severally in more than one transaction or generally		Five hundred rupees
(e) when given for consideration and authorising the attorney to sell any immovable property :		The same duty as a conveyance (No. 21 or 22, as the case may be) for the amount of the consideration
(f) when authorising a person other than his father, mother, wife or husband, son, daughter, brother or sister to sell immovable property situated in Kerala		The same duty as a conveyance (No. 21 or 22 as the case may be) for the amount of consideration/estimate.
(g) in any other case		One hundred and fifty rupees for each person authorised

Explanation:—For the purposes of this article, more persons than one when belonging to the same firm shall be deemed to be one person.

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(1)	(2)	(3)
51. Settlement		
a. Instrument of (including a deed of dower) :	The same duty as Bottomry Bond (No. 14) for a sum equal to the amount or value of the property settled as set forth in such settlement	
Exemption		
Deed of dower executed on the occasion of a marriage between Muhammadans :	Provided that where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed five rupees.	
b. Revocation of	The same duty as a Bottomry Bond (No. 14) for a sum equal to the amount or value of the property concerned as set forth in the instrument of revocation, but not exceeding one hundred rupees.	
**	**	**

EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA
GENERAL SALES TAX ACT, 1963 (15 OF 1963)

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7. *Payment of tax at compounded rates.*—Notwithstanding anything contained in sub-section (2) of section 5, any bar attached hotel, not being a star hotel of and above three star hotel, heritage hotel or club, may, at its option, instead of paying turnover tax on foreign liquor in accordance with the provisions of the said sub-section pay turnover tax on the turnover of foreign liquor calculated,—

(a) at one hundred and forty per cent of the purchase value of such liquor, in the case of those situated within the area of a Municipal corporation or a municipal council or a cantonment, and at one hundred and thirty five per cent of the purchase value of such liquor, in the case of those situated in any other place; or

(b) at one hundred and fifteen per cent of the highest turnover tax payable by it as conceded in the return or accounts or the turnover tax paid for any of the previous consecutive three years, whichever is higher.

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17. *Procedure to be followed by the assessing authority.*—(1) Every registered dealer and every dealer liable to take out registration under this Act shall submit such return or returns relating to his turnover in such manner and within such period as may be prescribed.

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(6) Any assessment under this Section shall be completed *within* a period of four years from the expiry of the year to which the assessment relates :

Provided that this time limit shall not apply in the case of dealers who, being liable to get themselves registered as provided for under the Act and the Rules made thereunder have failed to do so or have done business as benamidars or through benamies :

Provided further that the assessment relating to the year 1994-1995 shall be completed on or before 31st March 2000 :

Provided also that any assessment, other than an assessment falling under sub-section (4) or sub-section (4A), shall be completed within four months from the last date of checking of the books of accounts for the purpose of assessment

for the year or within six months from such date with the permission of the next higher authority :

“Provided also that the assessment relating to the years up to and including the year 2004-05 pending as on 31st March, 2009 shall be completed on or before the 31st day of March, 2010.

** ** **

(8) Any assessment or re-assessment in pursuance of an order appellate or revisional authority shall, be completed within a period of four years from the expiry of the year in which the order was received.

“Provided that all such assessments or re-assessments pending as on 31st March, 2009 shall be completed on or before 31st March, 2010.”;

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“Provided also that all such modified assessments or modified re-assessments or remanded assessments pending as on 31st March, 2009 shall be completed on or before 31st March, 2010.”;

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“23B. *Reduction of arrears in certain cases.*—(1) Notwithstanding anything contained in this Act, or in any Judgement, decree or order of any court, tribunal or appellate authority, an assessee who is in arrears of tax or any other amount due under the Act relating to the period ending on 31st March, 2005, may opt for settling the arrears by availing reduction at the following rates :

(a) in the case of demands relating to the periods up to and including 31st March, 1991, a reduction of twenty five per cent for the tax amount, and complete reduction of the interest on the tax amount and for the amount of penalty and interest thereon ;

(b) in the case of demands relating to the period from 1st April, 1991 to 31st March, 1996, a complete reduction of the interest on the tax amount, and for the amount of penalty and interest thereon ;

(c) in the case of demands relating to the period from 1st April, 1996 to 31st March, 2000, a reduction of ninety five per cent of the interest on the tax amount, and for the amount of penalty and interest thereon ;

(d) in the case of demands relating to the period from 1st April, 2000 to 31st March, 2005, a reduction of ninety per cent of the interest on the tax amount, and for the amount of penalty and interest thereon ; and

(e) in cases where principal amount has already been remitted prior to coming into force of section 55C of the Act, a reduction of ninety per cent of the interest amount.

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(3) A Dealer who wishes to opt for payment of arrears under sub-section (1) shall make an application to the assessing authority in the prescribed form before 30th September, 2008, or on such date as may be notified by the Government.

(4) On receipt of an application under sub-section (3), the assessing authority shall workout the actual amount of tax and other amounts due from the dealer under sub-section (1) and shall be intimate the amount to the dealer, and thereupon the dealer shall remit twenty five per cent of the amount within 15 days of receipt of the intimation, and the balance amount in three equal monthly instalments starting from the subsequent month.

23BA. *Reduction of arrears in respect of Public Sector Undertakings and Co-operative Societies.*—(1) Notwithstanding anything contained in this Act, or in any judgment decree or order of any court, tribunal or appellate authority, an assessee which is a Public Sector Undertaking or a Co-operative Society and which is in arrears of tax or any other amount due under this Act relating to the period ending on 31st March, 2005, may opt for settling the arrears by availing reduction at the following rates:—

(a) a complete reduction of the interest on the tax amount and for the amount of penalty and interest thereon ; and

(b) in the case of Public Section Undertakings or Co-operative Societies which are running in profit, reduction in fifty per cent of the principal amount ; and

(c) in the case of Public Sector Undertakings or Co-operative Societies which are running at loss, reduction in seventy five per cent of the principal amount :

Provided that Public Sector Undertakings or Co-operative Societies, the landed properties of which are likely to be sold in execution of any judgment, decree or order of any court, tribunal or other authority shall not be eligible to opt under this scheme.

(2) A Public Sector Undertaking or a Co-operative Society which wishes to opt for payment of arrears under sub-section (1) shall make an application to the assessing authority in the prescribed form before 30th September, 2009, or on such date as may be notified by the Government.

(3) On receipt of an application under sub-section (2), the assessing authority shall, verify the same and shall intimate the amount to the assessee, and thereupon they shall remit twenty-five per cent of the amount within 15 days of receipt of the intimation, and the balance amount in three equal monthly instalments starting from the subsequent month.

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THE SCHEDULE

[Section 5 (1)]

Goods in respect of which tax is leviable under section 5

<i>Sl. No.</i>	<i>Sub-entry</i>	<i>Description of goods</i>	<i>Rate of tax (per cent)</i>
1		<i>Petroleum products :</i>	
	(i)	Aviation turbine fuel	34
	(ii)	High Speed Diesel Oil	40
	(iii)	Motor Spirit (including light diesel oil but excluding petrol, naphtha, aviation turbine fuel and high speed diesel oil)	50
	(iv)	Petrol other than naphtha	44
2		<i>Foreign Liquor:</i>	
	(i)	Beer and wine	60
	(ii)	Other than Beer and Wine	90
	**	**	**

EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA
MOTOR VEHICLES TAXATION ACT, 1976 (19 OF 1976)

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3. *Levy of tax.*—(1) Subject to the provisions of this Act, on and from the date of commencement of this Act, a tax shall be levied on every motor vehicle used or kept for use in the State, at the rate specified for such vehicle in the Schedule :

Provided that no such tax shall be levied on a motor vehicle kept by a dealer in, or a manufacturer of, such vehicle, for the purpose of trade and used under the authorization of a trade certificate granted by the registering authority :

Provided further that in respect of a new motor vehicle of any of the classes specified in Item Nos. 1, 2, 6 and 11 of the Schedule to this Act, there shall be levied from the date of purchase of the vehicle “one time tax” at the rates specified in the Annexure, at the time of first registration of the vehicle, and thereafter tax shall be levied at the time of renewal of registration of such vehicle at the rate specified in the Schedule as per fourth proviso to sub-section (1) of Section 4 :

Provided further that in respect of new motor vehicle of any of the descriptions specified in Item No. 1 (a) of the Schedule to this Act, there shall be levied from the date of purchase of the vehicle a tax in advance for a period of five years at the rate specified in the Schedule, at the time of first registration of the vehicle, and thereafter tax shall be levied at the rate specified in the Schedule in accordance with the fourth proviso to sub-section (1) of Section 4.

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4. *Payment of tax and issue of licence.*— (1) The tax levied under sub-section (1) of Section 3 shall be paid in advance within such period and in such manner as may be prescribed, by the registered owner or person having possession or control of the motor vehicle, for a quarter or year, at his choice, upon a quarterly or annual licence to be taken out by him :

Provided that, in the case of fleet owner, the Government may direct that the tax shall be paid in monthly instalments before such date in such manner and subject to such conditions, as may be specified in the direction :

Provided further that where the tax payable in respect of a motor vehicle other than a motor cycle (including a motor scooter and cycle with attachment for propelling the same by mechanical power) or a three wheeler as specified in items 1 and 2 of the Schedule or a motor car as specified in item 11 of the Schedule, for a year does not exceed Rupees one thousand five hundred, the tax shall be paid yearly upon an annual licence :

Provided also that the registered owner or person having possession or control of the motor vehicle may, at his/her choice, pay the yearly tax payable under the second proviso in advance for any period up to 5 years, upon a licence for such period :

Provided also that the registered owner or a person having possession or control of a motor cycle (including motor scooters and cycles, with attachment for propelling the same by mechanical power), specified in item 1 of the Schedule or three wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transportation of goods or passengers specified in item 2 of the Schedule or a motor vehicle specified in item 6 of the Schedule or a motor car specified in item 11 of the said Schedule shall pay tax in respect of those vehicles in advance for a period of two years in lump sum upon a licence for such period :

Provided also that a registered owner or person liable to pay tax for a period of two years in respect of motor vehicles specified in serial numbers 1 and 2 of the Schedule may at his choice pay tax in advance for any period exceeding two years at the rates specified in the Schedule :

Provided also that the owner or a person liable to pay tax in respect of vehicles specified in items 1, 2, 6 and 11 of the Schedule shall not be liable to pay any periodical increase in tax during the period for which he has paid tax for such vehicle.

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THE SCHEDULE

[See Section 3 (1)]

<i>Sl. No.</i>	<i>Class of Vehicle</i>	<i>Rate of Quarterly Tax (in Rupees)</i>
(1)	(2)	(3)
1.	Motor Cycles (including Motor Scooters and cycles with attachment for propelling the same by mechanical power)	
	(a) Bicycles not exceeding (95 CC) (Engine Capacity)	35.00
	(b) Bi-cycles exceeding (95 CC) with or without side car or drawing a trailer	45.00

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3. Goods Carriages

(a)	Motor cycle trucks not exceeding			300 Kg.	In Gross vehicle weight	(in rupees) 135.00
(b)	Vehicles no exceeding			1000 Kg.	„	220.00
(c)	Vehicles exceeding	1000 kg	but not exceeding	1500 Kg.	„	420.00
(d)	„	1500 kg	„	2000 Kg.	„	550.00
(e)	„	2000 kg	„	3000 Kg.	„	705.00
(f)	„	3000 kg	„	4000 Kg.	„	840.00
(g)	„	4000 kg	„	5500 Kg.	„	1210.00
(h)	„	5500 kg	„	7000 Kg.	„	1430.00
(i)	„	7000 kg	„	9000 Kg.	„	1760.00
(j)	„	9000 kg	„	9500 Kg.	„	1870.00
(k)	„	9500 kg	„	10500 Kg.	„	2090.00
(l)	„	10500 kg	„	11000 Kg.	„	2310.00
(m)	„	11000 kg	„	12000 Kg.	„	2530.00
(n)	„	12000 kg	„	13000 Kg.	„	2750.00
(o)	„	13000 kg	„	14000 Kg.	„	2970.00
(p)	„	14000 kg	„	15000 Kg.	„	3080.00
(q)	„	15000 kg	„ -		„	Rs. 3080+Rs. 110 for every 250kg. or part thereof in excess of 15000 Kg.

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6. Omni Bus for Private Use (Private Service Vehicle-Non-Transport)

- (a) Not more than ten seats, for every seated passenger (other than driver) 80.00
- (b) more than ten seats, for every seated passenger (other than driver) 145.00
- ** ** *

10. (i) Fire Engine, Fire Tenders, Road Water Sprinklers, Cranes and Earth Moving Vehicles such as Dumper, Bulldozer etc.

(a) Not Exceeding	1000 Kg			In Gross vehicle weight	35.00
(b) Exceeding	1000 Kg	but not exceeding	1500 Kg.	In Gross vehicle weight	55.00
(c) Exceeding	1500 Kg	but not exceeding	2275 Kg	In Gross vehicle weight	80.00
(d) Exceeding	2275 Kg	but not exceeding	3050 Kg	In Gross vehicle weight	100.00
(e) Exceeding	3050 Kg	but not exceeding	4300 Kg	In Gross vehicle weight	110.00
(f) Exceeding	4300 Kg	but not exceeding	5575 Kg	In Gross vehicle weight	120.00
(g) Exceeding	5575 Kg	but not exceeding	7600 Kg	In Gross vehicle weight	145.00
(h) Exceeding	7600 Kg	but not exceeding	9000 Kg	In Gross vehicle weight	165.00
(i) Exceeding	9000 Kg			In Gross vehicle weight	Rs.165+ Rs.25 for every 1000Kg. or part thereof in excess of 9000 KG

(ii) Additional tax payable in respect of such vehicles for drawing trailers including Fire Engine and Trailer Pumps:

(a) For each trailer not exceeding	1000 Kg			In Gross Vehicle weight	30.00
(b) For each trailer exceeding	1000 Kg	but not exceeding	1500 Kg.	In Gross vehicle weight	50.00
(c) For each trailer exceeding	1500 Kg	but not exceeding	2250 Kg	In Gross vehicle weight	65.00
(d) For each trailer exceeding	2250 Kg			In Gross vehicle weight	80.00

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(1). Educational Institution Bus

(a) Vehicles with 20 or less seats including that of the driver 500.00

(b) Vehicles with more than 20 seats 1000.00

(2) Ambulance 550.00

(3) Road Roller 110.00

(4) Excavator 275.00

(5) Tractor 220.00

(6) Vehicles exclusively used for imparting instructions in driving of motor vehicles

(a) Light Motor vehicles excluding Motor Cars 550.00

(b) Medium Goods/Passenger Vehicles 1100.00

(c) Heavy Goods/Passenger Vehicles 1650.00

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ANNEXURE

ONE TIME TAX

[See proviso to Section 3 (1)]

<i>Sl.No.</i>	<i>Class of Vehicle</i>	<i>Rate of one time Tax (in Rupees)</i>
(1)	(2)	(3)
A.	New Motor Cycles (including Motor Scooters and Cycles with attachments for propelling the same by mechanical power) and Three Wheelers (including tri-cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and omni bus for private use (Private Service Vehicle NTV) and Motor Cars.	
1.	Motor Cycles (including Motor Scooters and Cycles with attachment for propelling the same by mechanical power) and bi-cycles of all category with or without side car or drawing a trailer.	6% of the purchase value of the vehicle
2.	Three Wheelers (including tri-cycle and cycle-rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers.	6% of the purchase value of the vehicle
3.	Omni bus for private use (Private Service Vehicle NTV)	6% of the purchase value of the vehicle
4.	Motor Cars	6% of the purchase value of the vehicle
B.	Motor Cycles (including Motor Scooters and cycles with attachments for propelling the same by mechanical power) and three wheelers (including tri-cycles and cycle-rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and omni bus for private use (Private Service Vehicle NTV) and Motor Cars which were originally registered in other States on or after 1st April, 2007 and migrated to Kerala State.	As per the table given below

(1)	(2)	(3)
C.	Motor Cycles (including Motor Scooters and cycles with attachments for propelling the same by mechanical power) and three wheelers (including tri-cycles and cycle-rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and omni bus for private use (Privater Service Vehicle NTV) and Motor Cars which were registered on or after 1st April, 2007 and re-classified from the category of Transport vehicle	As per the table given below

TABLE

<i>Sl. No</i>	<i>Age of vehicle from the month of orginal registration</i>	<i>Percentage of the one time tax leviabale under A Above.</i>
(1)	(2)	(3)
1.	Not more than one years	100%
2.	More than one year but not more than 2 years	93%
3.	More than 2 years but not more than 3 years	87%
4.	More than 3 years but not more than 4 years	80%
5.	More than 4 years but not more than 5 years	73%
6.	More than 5 years but not more than 6 years	67%
7.	More than 6 years but not more than 7 years	60%
8.	More than 7 years but not more than 8 years	53%
9.	More than 8 years but not more than 9 years	47%
10.	More than 9 years but not more than 10 years	40%
11.	More than 10 years but not more than 11 years	33%
12.	More than 11 years but not more than 12 years	27%
13.	More than 12 years but not more than 13 years	20%
14.	More than 13 years but not more than 14 years	13%
15.	More than 14 years but not more than 15 years	7%

EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA
TAX ON LUXURIES ACT, 1976 (32 OF 1976)

** ** *

2. *Definitions*.—In this Act, unless the context otherwise requires:

(a) “appellate authority” means an appellate authority appointed under sub-section (2) of Section 3.

** ** *

(d) “company” means a company as defined in Section 3 of the Companies Act, 1956.

** ** *

(fc) ‘luxury provided in a home stay’ means residential accommodation for the use of amenities and services provided in a home stay and the daily rate of charges of which is rupees one thousand or more.”;

** ** *

(k) “Stockist” means a person who, for the purpose of business manufactures, produces, brings or causes to be brought in the State a commodity included in the Schedule or to whom such commodity is dispatched from

any place outside the State for supply within the State or who supplies such commodity within the State, whether by way of sale or otherwise.

** ** *

4. *Levy and collection of luxury tax*.—(1) Subject to the provisions of this Act, there shall be levied and collected a tax, hereinafter called the ‘luxury tax’, in respect of any luxury provided,—

(i) in a hotel, house boat, hall auditorium or kalyanamandapam or including those attached to hotels, clubs, kalyanamandapam and place of the like nature which are rented for accommodation for residence or used for conducting functions, whether public or private, exhibition;

(ii) by cable operators;

(iii) in a hospital ; and

(iv) in a home stay:

Provided that the sub-section shall not apply to halls and auditorium located within the premises of 'places of worship' owned by such institutions and to the retiring rooms and dormitories in the railway station managed by Indian Railways

(2) Luxury tax shall be levied and collected,—

(a) in respect of a hotel, for charges of accommodation for residence and other amenities and services provided in the hotel, excluding food and liquor,—

- (i) at the rate of ten per cent per room for hotels, in respect of rooms where the gross charges of accommodation for residence and other amenities and services provided above rupees two hundred and up to five hundred per day;
- (ii) at the rate of fifteen per cent for hotels in respect of rooms where the gross charges of accommodation for residence and other amenities and services provided above rupees five hundred or more per day:

Provided that no luxury tax shall be payable, for such charges received in respect of service rendered outside the hotel premises, such as vehicle hire, boat hire and trekking:

Provided further that the hire charges received in respect of house boats owned or possessed with right to use it by the hotels shall be liable to tax under the Act.

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(4) In computing the luxury tax, a fraction of a rupee, which is not a multiple of five paise, shall be rounded off to the next higher multiple of five paise.

4D. *Registration of cable operators.*—Every cable operator shall get himself registered with such authority and in such manner, as may be prescribed and the application for registration shall be accompanied by a registration fee of Rupees one thousand. The registration shall be for a period of one year and shall be renewed annually.

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10B. *Reduction of arrears in certain cases.*—(1) Notwithstanding anything contained in this Act, or in any judgment, decree or order of any court, tribunal or appellate authority, an assessee who is in arrears of tax or any other

amount due under the Act relating to the period ending on 31 st March, 2005, may opt for settling the arrears by availing reduction at the following rates :

(a) in the case of demands relating to the periods up to and including 31st March, 1991, a reduction of twenty-five per cent for the principal tax amount, and complete reduction of the interest on the tax amount and for the amount of penalty and interest thereon ;

(b) in the case of demands relating to the period from 1st April, 1991 to 31st March, 1996, a complete reduction of the interest on the tax amount, and for the amount of penalty and interest thereon ;

(c) in the case of demands relating to the period from 1st April, 1996 to 31st March, 2000, a reduction of ninety-five per cent of the interest on the tax amount, and for the amount of penalty and interest thereon ;

(d) in the case of demands relating to the period from 1st April, 2000 to 31st March, 2005, a reduction of ninety per cent of the interest on the tax amount, and for the amount of penalty and interest thereon.

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(3) An assessee who wishes to opt for payment of arrears under this section shall make an application to the assessing authority in the prescribed form before 30th September, 2008, or on such date as may be notified by Government.

(4) On receipt of an application under sub-section (3) the assessing authority shall workout the actual amount of tax and other amounts due from the assessee under sub-section (1) and shall intimate the amount to the assessee, and thereupon the assessee shall remit twenty-five per cent of the amount within 15 days of receipt of the intimation, and the balance amount in three equal monthly instalments from the subsequent month.

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EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA
AGRICULTURAL INCOME TAX ACT, 1991 (15 OF 1991)

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37C. *Reduction of arrears in certain cases.*—(1) Notwithstanding anything contained in this Act, or in any judgement, decree or order of any court, tribunal or appellate authority, an assessee who is in arrears of tax or any other amount due under this Act relating to the period ending on 31st March, 2005, may opt for settling the arrears by availing reduction at the following rates:—

(a) in the case of demands relating to the period up to and including 31st March, 1991, a reduction of twenty-five per cent for the principal tax amount, and complete reduction of the interest on the tax amount and for the amount of penalty and interest thereon ;

(b) in the case of demands relating to the period from 1st April, 1991 to 31st March, 1996, a complete reduction of the interest on the tax amount and for the amount of penalty and interest thereon ;

(c) in the case of demands relating to the period from 1st April, 1996 to 31st March, 2000, a reduction of ninety-five per cent of the interest on the tax amount and for the amount of penalty and interest thereon ;

(d) in the case of demands relating to the period from 1st April, 2000 to 31st March, 2005, a reduction of ninety per cent of the interest on the tax amount and for the amount of penalty and interest thereon ;

(e) in cases where principal amount has already been remitted prior to coming into force of section 91A of the Act, a reduction of ninety per cent of the interest amount.

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(3) An assessee who wishes to opt for payment of arrears under this section shall make an application to the assessing authority in the prescribed form before 30th June, 2009, or on such date as may be notified by the Government.

(4) On receipt of an application under sub-section (3), the assessing authority shall verify the same and shall intimate the amount to the assessee, and thereupon the assessee shall remit twenty-five per cent of the amount within 15 days of receipt of the intimation and the balance amount in three equal monthly instalments from the subsequent month

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EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA
VALUE ADDED TAX ACT, 2003 (30 OF 2004)

** ** *

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(i) “*Agriculture*” with all its grammatical variations and cognate expressions, includes floriculture, horticulture, the raising of crops, grass or garden produce, and also grazing; but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man made forest or rearing of seedlings or plants ;

** ** *

(vi) “Assistant Commissioner” means any person appointed to be an Assistant Commissioner of Commercial Taxes under sub-section (3) of section 3 ;

** ** *

(xvi) “Deputy Commissioner” means any person appointed to be a Deputy Commissioner of Commercial Taxes under sub-section (3) of section 3 ;

** ** *

3. *Commercial tax authorities.*—(1) The Commissioner shall have and exercise all the powers and shall perform all the duties conferred or imposed upon him by or under this Act :

Provided that the Commissioner may, by an order in writing, delegate any power vested in him to any officer appointed under sub-section (3) :

** ** *

(3) The Government shall appoint as many Joint Commissioners, Deputy Commissioners, Assistant Commissioners, Commercial Tax Officers and such other officers as they think fit for the purpose of performing the functions respectively assigned to them by or under this Act. Such officers shall perform the said functions within such local limits as the Commissioner may assign to them.

(4) All officers and persons employed for the execution of this Act shall observe and follow the orders, instructions and directions of the officers superior to them :

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6. *Levy of tax on sale or purchase of goods.*— (1) Every dealer whose total turnover for a year is not less than ten lakh rupees and every importer or casual trader or agent of a non-resident dealer, or dealer in jewellery of gold, silver and platinum group metals or silver articles or contractor or any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority or any autonomous body whatever be his total turnover for the year, shall be liable to pay tax on his sales or purchases of goods as provided in this Act. The liability to pay tax shall be on the taxable turnover,—

(a) in the case of goods specified in the Second and Third Schedules at the rates specified therein and at all points of sale of such goods within the State and in the case of aerated branded soft drinks excluding soda at the rate of twenty per cent at all points of sale within the State.

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(f) In the case of transfer of goods involved in execution of works contract, where the transfer is not in the form of goods, but in some other form, at the rate of 12.5 per cent and when the transfer is in the form of goods at the rates prescribed under the respective Schedules.

Provided that where the sale is to the Administrator, Union Territory of Lakshadweep, Laccadive Co-operative Marketing Federation, Kozhikode or the Lakshadweep Harbour Works and registered dealers certified by the Administrator, Union Territory of Lakshadweep, the tax payable under clause (d) shall be at the rate of four per cent, subject to such conditions as may be prescribed :

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Provided also that where the sale is to or by Military, Naval, Air Force or NCC Canteen, Indian Naval Canteen Service and Canteen Stores Department, the tax payable under clauses (a) or (d) above shall subject to such conditions and

restrictions, as may be prescribed, be at half the rate applicable to such goods. Provided also that in respect of sale of fuel and lubricants to foreign-going vessels, other than fishing vessels, the tax payable under clause (a) or (d) above shall, subject to conditions and restrictions as may be prescribed, be half per cent :

** ** **

(2) Notwithstanding anything contained in sub-section (1),—

(a) every dealer who purchases taxable goods from any person other than a registered dealer shall pay tax on the purchase turnover of goods at the rates specified under sub-section (1).

** ** **

Provided that a dealer, other than an importer, casual trader, agent of non-resident dealer, dealer in jewellery of gold, silver and platinum group metals or silver articles or contractor or any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority or autonomous body shall not be liable to tax under this sub-section if his total turnover is less than five lakh rupees.

** ** **

8. *Payment of tax at compounded rates.*—Notwithstanding anything contained in section 6,—

(a) (i) any works contractor not being a dealer registered under the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), and who is not an importer may, at his option, instead of paying tax in accordance with the provisions of the said section, pay tax at three per cent of the whole contract amount ;

(ii) any works contractor not falling under clause (i) above may, at his option, instead of paying tax in accordance with the provisions of the said section, shall pay tax at three per cent of the contract amount after deducting the purchase value of goods excluding freight and gross profit element consigned into the State on stock transfer or purchased from outside the State and for the purchase value of goods so deducted shall pay tax at the scheduled rate applicable to such goods.

Provided that notwithstanding anything contained in sub-clause (ii) above, the compounded tax payable by any works contractor under this clause in respect of works contracts awarded by Government of Kerala, Kerala Water Authority or Local Authorities shall be four per cent of the whole contract amount :

** ** **

Provided also that notwithstanding anything contained in this Act, contractors who have opted for payment of tax under sub-clause (ii) of clause (a) of section 8 during the previous years shall continue to pay tax on that portion of the works remaining unexecuted as on 1st April, 2009, at the rates applicable as on 1st April, 2009.

** ** **

(b) Any dealer producing granite metals with the aid of mechanized crushing machine may, at his option, instead of paying tax in accordance with the provisions of the said sections, pay tax at the following rates, namely:—

(i) for each crushing machine of size not exceeding 30.48 cm x 22.86 cm = Rs. 40,000 per annum ;

(ii) for the each crushing machine of size exceeding 30.48 cm x 22.86 cm but not exceeding 40.64 cm and 25.40 cm = Rs. 1,50,000 per annum ;

(iii) for the each crushing machine of size exceeding 40.64 cm x 25.40 cm = Rs. 3,00,000 per annum ;

(iv) for each cone crusher Rs. 10,00,000 per annum.

Provided that in the case of dealers, who opted to pay compounded tax under this clause, no separate assessment shall be made in respect of m-sand produced by them.

Provided further that notwithstanding anything contained in this clause, dealers with a single crushing machine of size not exceeding 30.48 cm. x 22.86 cm. shall pay rupees twenty five thousand only per annum as tax under this clause.

** ** **

Explanation 1:—Where a dealer had not transacted any business for the last three years consecutively, the highest tax paid or payable for the year, during the year or years he transacted business shall be considered for the above purpose.

** ** *

Explanation 6:—Where a dealer has opted for payment of tax under this clause for the first time in 2009-10 and has commenced business only in 2008-09 and the tax payable as per return or account during 2008-09 is less than the output tax payable, then the tax payable for 2008-09 shall be notionally re-determined on the basis of output tax for determining the tax liability for 2009-10.

Explanation 7:—Tax payable as conceded in the accounts includes the tax payable on suppressed turnover subsequently detected also.

** ** *

(v) Where a dealer had paid tax under this clause for the previous year, the tax payable for the succeeding year under this clause shall be one hundred and fifteen per cent of such tax paid during the previous year and in case of dealers covered under Explanation 6 of this clause, one hundred and fifteen per cent of the tax so re-determined.

** ** *

11. *Input Tax Credit.*—(1) Subject to the other provisions of this section, any registered dealer, liable to tax under sub-section (1) of section 6, shall be eligible for input tax credit.

** ** *

(5) No input tax credit shall be allowed for the purchases,—

(a) from an unregistered dealer or from a dealer not liable to tax under section 6 or from a dealer whose registration has been cancelled ;

** ** *

(n) by a dealer who is exempted from payment of tax;

(o) of goods notified under clause (x) of section 2.

Provided that where a dealer remits differential tax in accordance with the provisions of the Act, he may, for the period up to 30th June, 2009, issue debit note for the tax amount subsequently remitted, to the purchasing dealer to claim input tax credit to the extent of the tax covered in the debit note subject to such condition as may be prescribed.

** ** *

Provided also that the time limit mentioned in this sub-section and the preceding proviso shall not apply to a dealer where the claim of input tax credit, special rebate or refund made

** ** *

25. *Assessment of escaped turnover.*—(1) Where for any reason the whole or any part of the turnover of business of a dealer has escaped assessment to tax in any year or return period or has been under-assessed or has been assessed at a rate lower than the rate at which it is assessable or any deduction has been wrongly made there from, or where any input tax or special rebate credit has been wrongly availed of, the assessing authority may, at any time within five years from the last date of the year to which the return relates, proceed to determine, to the best of its judgment, the turnover which has escaped assessment to tax or has been under assessed or has been assessed at a rate lower than the rate at which it is assessable or the deduction in respect of which has been wrongly made or input tax or special rebate credit that has been wrongly availed of and assess the tax payable on such turnover or disallow the input tax or special rebate credit wrongly availed of, after issuing a notice on the dealer and after making such enquiry as it may consider necessary :

Provided that before making an assessment under this sub-section the dealer shall be given a reasonable opportunity of being heard.

Provided further that where the escapement is due to the application of incorrect rate of tax, no assessment under this sub-section shall be made where the dealer files revised return and pays the tax which has escaped assessment along with interest under sub-section (5) of section 31 and thrice the interest as settlement fee.

** ** *

42. *Audit of accounts and certification of returns:*—(1) Every dealer whose total turnover in a year exceeds rupees forty lakhs shall get his accounts audited annually by a Chartered Accountant or Cost Accountant and shall submit copy of the audited statement of accounts and certificate, in the manner prescribed.

Provided that a co-operative society registered or deemed to be registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969), may in lieu of the statement and certificate mentioned above, submit a copy of the audited statement of accounts and certificate issued by the Registrar of Co-operative Societies on or before 31st day of December of the year succeeding to the year to which annual return relates.

** ** *

exceeding such quantity or value, as may be prescribed, by any vehicle or vessel, unless he is in possession of,—

- (a) either a tax invoice or delivery note or certificate of ownership containing such particulars, as may be prescribed, and
- (b) when notified goods, exceeding such quantity or value, as may be prescribed, is transported into or out of the State, the consignments shall be accompanied by delivery note in Form 15. In the case of movements within the State, the consignments shall be accompanied by delivery notes when it is dealer to dealer transaction and sale bill in case the transport is between a dealer to the consumer.

Provided that in the case of notified goods the consignment shall be accompanied by a delivery note notwithstanding that it is accompanied by any of the other documents specified in this sub-section.

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(6) All vehicles carrying goods, other than those specifically notified by the Commissioner shall be subjected to scanning and weighing by the scanning and weighing agency at such check post, where such facilities are available whether controlled by the Government, or any other agency approved by the Government, and the driver or the person in charge of the vehicle shall be liable to pay the weighing and scanning charges at rates notified by the Commissioner.

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54. *Warehousemen and banks to furnish details.*—Every warehouseman and every bank, including any branch of a bank or any banking institution in the State, shall, if so required by an officer not below the rank of an assessing authority, furnish such information, document or statement as he may consider necessary for the purpose of any proceedings under this Act.

CHAPTER VII

APPEALS, REVISIONS AND SETTLEMENT OF CASES

55. Omitted.

56. *Powers of revision of the Deputy Commissioner suo motu.*—(1) The Deputy Commissioner may, of his own motion, call for and examine any order passed or proceedings recorded under this Act by any officer or authority subordinate to him which in his opinion is prejudicial to the interest of the Revenue and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order thereon as he thinks fit.

Explanation.—For the purpose of this section an order passed or proceedings recorded shall be deemed to be prejudicial to the interest of the revenue where the tax or other amount assessed or demanded is lower than what is actually due, either due to escapement of turnover or for any other reason.

(2) The Deputy Commissioner shall not pass any order under sub-section (1) if,—

- (a) the time for appeal against the order has not expired ;
- (b) the order has been made the subject matter of an appeal to the Appellate Tribunal or of a revision in the High Court ; or
- (c) more than four years have expired from the year in which the order referred to therein was passed.

** * * *

58. *Powers of revision of the Commissioner suo-motu*.—(1) The Commissioner may *suo motu* call for and examine any order passed or proceedings recorded under this Act by any officer or authority, subordinate to him not being the orders passed by him against any order issued or proceedings recorded under sub-section (3) of section 25, sub-section (8) or sub-section (9) of section 44, section 49, section 67, section 68, section 69 or section 70 which in his opinion is prejudicial to the interest of revenue and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act may pass such order thereon, as he thinks fit.

Explanation.—For the purpose of this section an order passed or proceedings recorded shall be deemed to be prejudicial to the interest of the revenue where the tax or other amount assessed or demanded is lower than what is actually due, either due to escapement of turnover or for any other reason.

(2) The Commissioner shall not pass any order under sub-section (1) if,—

- (a) the time for appeal against that order has not expired ;
- (b) the order has been made the subject matter of an appeal to the Appellate Tribunal or of a revision in the High Court ; or
- (c) more than four years have expired from the year in which the order referred to therein has passed.

** * * *

59. *Power of revision of the Commissioner on application*.—(1) Any person objecting to an order passed by the Deputy Commissioner may, within a period of thirty days from the date on which a copy of the order was served on him file an application for revision of such order to the Commissioner:

Provided that the Commissioner may admit an application for revision filed after the expiry of the said period if he is satisfied that the applicant had sufficient cause for not filing the application within the said period.

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60. *Appeal to the Appellate Tribunal.*—(1) Any person aggrieved by any order issued or proceedings recorded other than those under sub-section (3), sub-section (8), or sub-section (9) of section 16, sub-section (8) of section 19 passed by an authority empowered to do so, or any officer empowered by the Government in this behalf may within a period of sixty days from the date on which the order was served on him, in the manner prescribed, appeal against such order to the Appellate Tribunal :

Provided that the Appellate Tribunal may admit an appeal presented after the expiration of the said period if it satisfied that the appellant had sufficient cause for not presenting the appeal within the said period:

Provided further that no appeal shall lie in cases where suo moto revision proceedings under section 58 is pending.

(1A) All appeals together with the interlocutory applications, if any, pending for disposal before any appellate authority under this Act as on the date of commencement of this provision shall stand transferred to the Appellate Tribunal and the Appellate Tribunal shall consider the same as if it is an appeal filed before it.

(2) On receipt of notice that an appeal against his order has been preferred the assessing authority or any other officer authorized by the Government in this behalf may within thirty days of receipt of the notice, file a memorandum of cross objections and the Appellate Tribunal shall consider the same while disposing of the appeal.

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65. *Fee for interlocutory petitions.*—Every interlocutory application prescribed by the Government and filed before the authorities under this Act specified below, other than those filed by officers empowered by Government, shall be accompanied by the following fees, namely:—

Before the Deputy Commissioner (Appeals) or the Deputy Commissioner Before the Commissioner or the Appellate Tribunal Two hundred rupees Three hundred rupees.

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71. *Punishment for submitting untrue return etc:—*

(1) Any person who,—

- (a) knowingly submits an untrue return or fails to submit return as required by the provisions of this Act or the rules made there under ; or

** ** *

- (f) willfully acts in contravention of any of the provisions of this Act or the rules made there under, for the contravention of which no express provision for punishment is made by this Act, shall, on conviction by a Magistrate, be liable to fine which may extend to twenty five thousand rupees.

(2) Any person who—

- (a) makes any bogus claim of input tax credit, special rebate or refund, or

** ** *

- (f) carries on business as a dealer without furnishing the security demanded under sub-section (1) of section 17, shall, on conviction by a Magistrate, be punished with simple imprisonment for a period which may extend to six months or to fine not less than the tax or other amounts due but not exceeding fifty thousand rupees or to both.

** ** *

85. *Prohibition of disclosure of particulars produced before commercial tax authorities.*—(1) All particulars contained in any statement made, return furnished or accounts, registers or documents produced under the provisions of this Act or in the evidence given or affidavit or deposition made in the course of any proceeding under this Act or in any record of any proceeding relating to the recovery of a demand, prepared for the purposes of this Act, shall be treated as confidential and shall not be disclosed.

(2) Nothing contained in sub-section (1) shall apply to the disclosure of any such particulars,—

- (i) to any officer of the Commercial Tax Department of the State ;

** ** *

(x) to an officer of any Department of the Central Government or the Government of Kerala after obtaining—

(a) the permission of the Deputy Commissioner of the district, where such particulars are to be furnished by an officer subordinate to the Deputy Commissioner ; and

(b) the permission of the Commissioner, where such particulars are to be furnished by an Assistant Commissioner or by a Deputy Commissioner (Appeals) or by a Deputy Commissioner :

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94. *Power of Authority to issue clarification.*—(1) If any dispute arises, otherwise than in a proceedings before any appellate or revisional authority or in any court or tribunal, as to whether, for the purpose of this Act,—

(a) any person is a dealer; or

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(e) any activity carried out in any goods amounts to or results in the manufacture of goods; such dispute an authority consisting of three Deputy Commissioners nominated by the Commissioner on application by a dealer or any other person.

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(5) Every order issued by the authority under sub-section (1) shall, subject to the provisions of section 62, be final and binding on the applicant and all authorities subordinate to the Commissioner.

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SCHEDULES

FIRST SCHEDULE (Exempted goods)

[See Section 6(4)]

Sl.No.	Description of Goods	HSN Code
(1)	(2)	(3)
1	Agricultural implements manually operated or animal driven	
	(1) Spades and shovels	8201.10.00
**	**	**
	(8) Other agricultural implements	*****
	(a) Alavangoos	*****
**	**	**
	(am) Paddy seeder	*****
**	**	**
3	Aquatic feed, poultry feed, cattle feed and their supplements including husk of pulse additives and concentrates, grass and hay but excluding those specifically mentioned in schedule III	
	(1) Husk of cereals unprepared whether or not chopped, ground, pressed or in the form of pellets	1213.00.00
**	**	**
	(7) Anappatta	1214.90.00
**	**	**
37	Prasadam by religious Institutions, Mass Wine	*****
**	**	**
38A	Screw pine and product of screw pine	*****
**	**	**

(1)	(2)	(3)
49	Sugar, excluding Imported sugar, and Khandasari	
	(1) Cane sugar	1701.11
	(2) Beet sugar	1701.12.00
	(3) Refined Sugar containing added flavouring or colouring matter	1701.91.00
	(4) Sugar cubes	1701.99.10
	(5) Palmyra Sugar	1702.90.10
**	**	**

THIRD SCHEDULE (4%)

[See section 6 (1) (a)]

Sl.No.	Description of Goods	HSN Code
(1)	(2)	(3)
1	Agricultural and Horticultural implements not operated manually or not driven by animal and parts thereof :	
	(1) Agricultural, horticultural or forestry machinery for soil preparations or cultivation, lawn or sports-ground rollers	8432
	(2) Harvesting or threshing machinery, including straw or fodder balers, grass or hay mowers, machines for cleaning, sorting, or grading eggs, fruits, or other agricultural produce	8433
**	**	**
5	Asafoetida including compounded asafoetida	1301.90.13
**	**	**

(1)	(2)	(3)
33	Cups and tumblers of paper and plastic	
	(1) of paper	4823.60.00
	(2) of plastic	****
**	**	**
49	Food products like pickles, corn flakes savouries, sweets made of groundnuts, gingelly, other than those sold under brand name registered under The Trade Marks Act, 1999	
	(1) Pickles	****
	(2) Savories like chips, popcorn, murukku, achappam, pakoda, mixture, chikky items, kuzhalappam and similar preparations	1905.90.30
	(3) Corn flakes	1904.10.10
	(4) Sweets made of groundnuts or gingly	****
**	**	**
51A	Gold, Silver and Platinum Ornaments, new and old	
	(1) Silver jewellery with filigree work	7113.11.10
**	**	**
	(2) Platinum unstudded	7113.19.50
**	**	**
55	Handmade soaps other than those mentioned in the First Schedule at the point of sale by dealers whose annual turnover does not exceed rupees two crores	****
**	**	**

(1)	(2)	(3)
51A	Opticals good, that is to say-spectacles, sun glasses, goggles, lens and frames including attachments, parts and accessories thereof and lens care solutions	
	(1) Spectacles and goggles	9004.90
**	**	**
	(7) Intra ocular lense	9002.19.00
**	**	**
124	Sugar (Imported), Sugar candy	*****
**	**	**
145	Environment friendly recycled products as may be notified by Government from time to time	*****
**	**	**

LIST A

See Serial Numbers of the Third Schedule

Industrial inputs and Packing Materials

Sl.No.	Description of Goods	HSN Code
1	Acetals and hemiacetals	
(1)	Acetals and hemiacetals whether or not with other oxygen function	2911.00.10
(2)	Others	2911.00.90
**	**	**
41	Copper ores and concentrates	2603
**	**	**
82	Iron Oxides and hydroxides	
(1)	Iron oxides 2821.10.10	
**	**	**
135	Rubber processes oil/Mineral oil	2710.19.60
**	**	**