

Thirteenth Kerala Legislative Assembly
Bill No. 322

THE KERALA TAXATION LAWS (AMENDMENT)
BILL, 2014

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BILL

further to amend the Kerala Stamp Act, 1959, the Kerala Plantation Tax Act, 1960, the Kerala Land Tax Act, 1961, the Kerala General Sales Tax Act, 1963, the Kerala Motor Vehicles Taxation Act, 1976, the Kerala Tolls Act, 1976, the Kerala Value Added Tax Act, 2003 and the Kerala Finance Act, 2008.

Preamble.—WHEREAS, it is expedient further to amend the Kerala Stamp Act, 1959, the Kerala Plantation Tax Act, 1960, the Kerala Land Tax Act, 1961, the Kerala General Sales Tax Act, 1963, the Kerala Motor Vehicles Taxation Act, 1976, the Kerala Tolls Act, 1976, the Kerala Value Added Tax Act, 2003 and the Kerala Finance Act, 2008, for the purposes hereinafter appearing;

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

1. *Short title and commencement.*—(1) This Act may be called the Kerala Taxation Laws (Amendment) Act, 2014.

(2) Clause (a) of sub-section (2) of section 8 shall be deemed to have come into force on the 3rd day of September, 2014, sections 3 and 4 shall be deemed to have come into force on the 30th day of September, 2014, sub-section (3) of section 2, section 5, sub-section (1) and clause (b) of sub-section (2) of section 8 and section 9 shall be deemed to have come into force on the 8th day of October, 2014, section 7 shall be deemed to have come into force on the 30th day of October, 2014, sub-section (1) of section 2 and section 6 shall be deemed to have come into force on the 13th day of November, 2014 and the remaining sections shall come into force at once.

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

(1) in section 28A, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) After the publication of the increased fair value of land under sub-section (1B), any person aggrieved by the fixation of fair value of land in an appeal under sub-section (4) may, within a period of one year from the date of

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publication of the notification under sub-section (IB), file an application to the Collector to review the order passed in appeal and the Collector shall dispose of the same in such manner and within such period as may be prescribed.”;

(2) in section 45B, in sub-section (3), for the words “two years” the words “five years” shall be substituted;

(3) in the SCHEDULE,—

(i) in serial No. 31, in clause (i), in the entries in column (3), the words and figure “subject to a maximum of rupees 1,000” shall be omitted;

(ii) in serial No. 42, in clause (i), in the entries in column (3), the words and figure “subject to a maximum of rupees 1,000” shall be omitted;

(iii) in serial No. 48, in clause (a), in the entries in column (3), the words and figure “subject to a maximum of rupees 1,000” shall be omitted;

(iv) in serial No. 51, in sub-clause (i) of clause (a), in the entries in column (3), the words and figure “subject to a maximum of rupees 1,000” shall be omitted.

3. *Amendment of Act 17 of 1960.*—In the Kerala Plantation Tax Act, 1960 (17 of 1960),—

(1) in section 3, the proviso to sub-section (1) shall be omitted;

(2) for Schedule I, the following Schedule shall be substituted, namely:—

“SCHEDULE I
[See section 3 (1)]

	<i>Rate</i>
1. Where the aggregate extent of plantations held by a person does not exceed two hectares	Nil
2. Where the aggregate extent of plantations held by a person is,—	
(a) below two hectares	Nil

(b) two hectares to four hectares	two hundred rupees for each one hectare above two hectares
(c) above four hectares and up to eight hectares	three hundred rupees for each one hectare above two hectares
(d) above eight hectares and up to fifteen hectares	four hundred rupees for each one hectare above two hectares
(e) above fifteen hectares and up to twenty five hectares	five hundred rupees for each one hectare above two hectares
(f) above twenty five hectares	seven hundred rupees for each one hectare above two hectares.”.

4. *Amendment of Act 13 of 1961.*—In the Kerala Land Tax Act, 1961 (13 of 1961), in section 6, for sub-section (1) and its proviso, the following sub-section and proviso shall be substituted, namely:—

“(1) Subject to the provisions of sub-section (2) of section 7, the basic tax charged and levied under section 5 shall be at the rate of five rupees in Panchayat areas, ten rupees in Town Panchayat and Municipal Council areas and twenty rupees in Municipal Corporation areas, per Are per annum:

Provided that, where the aggregate extent of land held by a land holder does not exceed 8.1 Ares in a Panchayat area, 2.43 Ares in Town Panchayat and Municipal Council Area and 1.62 Ares in Municipal Corporation area, the basic tax charged and levied on such land shall be at the rate of two rupees and fifty paise in the Panchayat area, five rupees in the Town Panchayat and Municipal Council area and ten rupees in the Municipal Corporation area, per Are per annum.”.

5. *Amendment of Act 15 of 1963.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963), in the SCHEDULE, in serial number “2. Foreign Liquor”,—

(i) against item “(i) Beer and Wine”, under the heading “Rate of tax (per cent)”, for the figure “50”, the figure “70” shall be substituted;

(ii) against item “(ii) other than Beer and Wine, for which purchase value incurred is rupees 400 per case or more,” under the heading “Rate of tax (per cent)”, for the figure “115”, the figure “135” shall be substituted;

(iii) against item “(iii) other Foreign Liquor, not covered under items (i) and (ii) above”, under the heading “Rate of tax (per cent)”, for the figure “105”, the figure “125” shall be substituted.

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

(1) in section 4, after sub-section (8), the following proviso shall be added, namely:—

“Provided that the provisions of clause (b) of sub-section (3) and sub-section (7) and sub-section (8) shall not be applicable for remitting the tax at the reduced or modified rate allowed by the Government under section 22 of this Act in the case where the tax due was not paid within the prescribed period.”;

(2) in ANNEXURE I, in serial number A,—

(a) for serial number 7 and the entries against it in columns (2) and (3), the following serial numbers and entries shall, respectively, be substituted, namely:—

“7. Motor Cars and Private Service Vehicle 15% of the purchase value of the vehicle for Personal Use (Non. Transport Vehicles) having purchase value of more than rupees fifteen lakhs and up to rupees twenty lakh.

7A. Motor Cars and Private Service Vehicle 20% of the purchase value of the vehicle”;
for Personal Use (Non Transport Vehicles) having purchase value of more than rupees twenty lakh.

(b) for serial number 8 and the entries against it in columns (2) and (3), the following serial numbers and entries shall, respectively, be substituted, namely:—

“8. Motor Cabs having cubic capacity below 6% of the purchase 1500cc and having purchase value up to value of the vehicle rupees twenty lakh.

8A. Motor Cabs having cubic capacity below 20% of the purchase 1500cc and having purchase value more value of the vehicle”; than rupees twenty lakh.

(c) for serial number 10, and the entries against it in columns (2) and (3), the following serial numbers and entries shall, respectively, be substituted, namely:—

“10 Tourist Motor Cabs having cubic 10% of the purchase capacity below 1500cc and having value of the vehicle purchase value above rupees ten lakh and up to rupees twenty lakh.

10A. Tourist Motor Cabs having cubic 20% of the purchase capacity below 1500cc and having value of the vehicle”; purchase value more than rupees twenty lakh.

(d) for serial number 12 and the entries against it in columns (2) and (3), the following serial numbers and entries shall, respectively, be substituted, namely:—

“12. Motor Cabs and Tourist Motor Cabs 15% of the purchase having cubic capacity 1500cc and above value of the vehicle and having purchase value of more than rupees fifteen lakh and up to rupees twenty lakh.

12A. Motor Cabs and Tourist Motor Cabs 20% of the purchase having cubic capacity 1500cc and above value of the vehicle.”. and having purchase value of more than rupees twenty lakh.

7. *Amendment of Act 6 of 1977.*— In the Kerala Tolls Act, 1976 (6 of 1977), in section 2, for clause (a), the following clause shall be substituted, namely:—

“(a) “bridge” means any bridge on a highway, but does not include a bridge the cost of construction of which (including the cost of land acquisition and construction of approach roads necessary for connecting the bridge to the highway) is less than ten crore rupees;”.

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

(1) in clause (a) of sub-section (1) of section 6, in the Table, against serial number 1, under the heading “Rates of tax in percentage” in column (4), for the figure “22”, the figure “30” shall be substituted;

(2) in section 8,—

(a) in clause (a),—

(i) in sub-clause (i), for the words, figures and brackets “six per cent of the whole contract amount along with tax under sub-section (2) of section 6”, the words “seven per cent of the whole contract amount” shall be substituted;

(ii) in the proviso to sub-clause (i), for the words, figures and brackets “four per cent of the whole contract amount along with tax under sub-section (2) of section 6”, the words “five per cent of the whole contract amount” shall be substituted;

(iii) in sub-clause (ii), for the words, figures and brackets “at three per cent of the whole contract amount along with tax under sub-section (2) of section 6”, the words “at the rate of four per cent of the whole contract amount” shall be substituted;

(iv) the fourth proviso to sub-clause (ii) shall be omitted.

(b) in clause (h), for the figure “20”, the figure “30” shall be substituted.

9. *Amendment of Act 21 of 2008.*—In the Kerala Finance Act, 2008 (21 of 2008), in section 6,—

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

“(2A) (a) There shall be levied and collected from the Kerala State Beverages (Manufacturing and -Marketing) Corporation Limited, a cess, on the tax payable by them under clause (b) of sub-section (1) of section 5 of the Kerala General Sales Tax Act, 1963 (15 of 1963),—

(i) at the rate of one per cent, to be called a *Medical Cess* to fulfil the commitment of the Government to provide generic medicine free of cost to the patients of the Government Hospitals, who are not income tax payers;

(ii) at the rate of five per cent, to be called a *Rehabilitation Cess* to fulfil the commitment of the Government to provide for rehabilitation of bar hotel workers who had lost employment pursuant to the closure of bar hotels in the State as per Abkari policy;

(b) The cess so collected shall be in addition to the cess collected under sub-section (1).”.

(b) in sub-Section (3), for the words “*Social Security Cess* and the *Medical Cess*”, the words “ *Social Security Cess, Medical Cess* and the *Rehabilitation Cess*” shall be substituted.

10. *Repeal and saving.*—(1) The Kerala Value Added Tax (Amendment) Ordinance, 2014 (21 of 2014), the Kerala Land Tax (Amendment) Ordinance, 2014 (22 of 2014), the Kerala Plantation Tax (Amendment) Ordinance, 2014 (23 of 2014), the Kerala Taxation Laws (Amendment) Ordinance, 2014 (24 of 2014), the Kerala Tolls (Amendment) Ordinance, 2014 (26 of 2014), the Kerala Stamp (Amendment) Ordinance, 2014 (29 of 2014) and the Kerala Motor Vehicles Taxation (Amendment) Ordinance, 2014 (30 of 2014) are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Kerala Stamp Act, 1959 (17 of 1959), the Kerala Plantation Tax Act, 1960 (17 of 1960), the Kerala Land Tax Act, 1961 (13 of 1961), the Kerala General Sales Tax Act, 1963 (15 of 1963), the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976), the Kerala Tolls Act, 1976 (6 of 1977), the Kerala Value Added Tax Act, 2003 (30 of 2004) and the Kerala Finance Act, 2008 (21 of 2008) as amended by the said Ordinances shall be deemed to have been done or taken under the said Acts respectively as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

In exercise of the powers conferred under sub-section (1B) of section 28A of the Kerala Stamp Act, 1959 the Government have decided to increase the fair value of land by 50%. As per sub-section (4) of section 28 A of the Kerala Stamp Act an appeal shall be to the Collector against the fixation of fair value by the Revenue Divisional Officer under sub-section (1) of section 28A. It has been decided to give a power of review to the Collectors to review their decisions in appeal by amending section 28A. The Government have also decided to enhance the period within which the Collector can take *suo motu* action, in undervaluation cases, from two years to five years, which necessitated amendment to sub-section (3) of section 45 B of the Kerala Stamp Act, 1959. As a measure to overcome the financial crisis being faced by the Government of Kerala, the Government have decided to remove the maximum limit of stamp duty payable in respect of documents in the category of gift, partition, release and settlement and for that purpose to amend the relevant entries in the schedule to the Kerala Stamp Act, 1959.

2. The plantation tax in the State is being levied at a very low rate. Moreover, as per the Kerala Finance Act, 2014, the Government had exempted persons cultivating certain crops from the payment of plantation tax. Now in view of the revenue crunch being faced by the State, the Government have decided to include the said persons also within the purview of the Act and also to enhance the rate of plantation tax by amending the rates and area slabs relating to levy of plantation tax under the Kerala Plantation Tax Act, 1960 (17 of 1960).

3. The land tax in the state was last revised in the year 2012 as per the Kerala Finance Act, 2012. Therefore, now the Government have decided to enhance the rate of land tax as a measure for additional revenue mobilisation by amending section 6 of the Kerala Land Tax Act, 1961 (13 of 1961). It is proposed to increase the basic land tax at the rate of five rupees in Panchayat areas, ten rupees in Town Panchayat and Municipal Council areas and twenty rupees in Municipal Corporation areas, per Are per annum. It is proposed to amend the proviso to sub-section (1) of section 6 to provide that where the aggregate extent of land held by a land holder does not exceed 8.1 Ares in a Panchayat area, 2.43 Ares in Town Panchayat and Municipal Council Area and

1.62 Ares in Municipal Corporation area, the basic tax charged and levied on such land shall be at the rate of two rupees and fifty paise in the Panchayat area, five rupees in the Town Panchayat and Municipal Council area and ten rupees in the Municipal Corporation area, per Are per annum.

4. The Government consider it necessary to increase rate of tax under Kerala General Sales Tax Act, 1963 (15 of 1963) in respect of beer and wine from the current rate of 50% to 70 % and to increase tax rate on all categories of Indian Made Foreign Liquor by 20 %. Hence the Government have decided to amend the relevant provisions of the schedule to the Kerala General Sales Tax Act, 1963.

5. The Government have taken various steps to collect the arrears of Motor Vehicle Tax and initiated Revenue Recovery Proceedings. However, a huge amount in this account is still in arrears. Even though the registered owners are ready to remit the arrears, it becomes difficult for them to settle the arrears in the absence of registration certificate and document to prove the remittance of subscription under the Kerala Motor Transport Workers' Welfare Fund Act, 1985 (21 of 1985) as provided in the said Act.

6. The Government had introduced a one time settlement of the motor vehicles tax arrears for motor cars, auto rickshaws and motor cycles which had been in tax arrears for a period of five years or more. But, the owners of such vehicles could not remit the arrears of tax as they could not comply with the provisions of sub-sections (7) and (8) of section 4 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) which provides for remittance of contribution to the Kerala Motor Workers' Welfare Fund. Therefore, the said Act is to be amended to settle tax arrears of their motor vehicles without compliance of the provisions of the said sub-sections.

7. In the context of the acute resource crunch prevailing in the State, the Government have also decided, interalia, to enhance the rate of tax from 15% to 20% in respect of luxury motor vehicles, motor cars, motor cabs and tourist motor cabs and private service vehicles for personal use, purchase value of which exceeds rupees 20 lakh and to amend the said Act for the purpose.

8. As per the provisions of sub-section (1) of section 3 and section 3A of the Kerala Tolls Act, 1976 (6 of 1977) read with clause (a) of section 2 thereof, the Government or a local authority, may levy toll on every motor vehicle

entering a bridge constructed wholly or partly at the expense of the State Government or a local authority and declared open for traffic, if the cost of construction of such bridge is not less than 500 lakh rupees. Considering the increase in the construction cost, toll will have to be collected even from very small bridges as per the said provision. Accordingly, the Government have decided to enhance the ceiling amount of construction cost from rupees five hundred lakh to rupees ten crore. The Government have decided to include the cost of land acquisition also for the purpose of fixing the cost of construction of a bridge. Hence, it is necessary to amend the said Act for the above purposes.

9. Among other measures resorted to for additional revenue mobilisation, the Value Added Tax rate on cigarettes was decided to be increased from 22% to 30% for which the table in clause (a) of sub-section (1) of section 6 of the Kerala Value Added Tax Act, 2003 (30 of 2004) is proposed to be amended.

10. As per clause (a) of section 8 of the Kerala Value Added Tax Act, 2003 (30 of 2004), as amended by the Kerala Finance Act, 2014 (29 of 2014), any Works Contractor who imports any goods into the State from other States or Country, may at his option, instead of paying tax in accordance with the provisions of section 6, pay tax at the rate of six per cent of the whole contract amount along with tax under sub-section (2) of section 6. Compounded tax payable by such Works Contractors in respect of the works contract awarded by Government of Kerala, Kerala Water Authority or Local Authorities shall be four per cent of the whole contract amount along with tax under sub-section (2) of section 6. Works Contractors not falling under the above clause may, at their 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 along with tax under sub-section (2) of section 6. The Works Contractors pointed out the difficulties being faced by them after the said amendment in getting tax liability certificates from assessing authorities on the basis of which alone tax will be deducted and payments will be made to them. For obtaining tax liability certificate, the assessing authorities will insist for production of books of accounts at each time for ascertaining the liability of tax under sub-section (2) of section 6. Government have decided to amend clause (a) of section 8 of the Act by removing the provision for payment of tax under sub-section (2) of section 6 and raising the existing compounded rate of tax by one per cent.

11. The Government have also decided to levy a cess of 5% on the tax payable by the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited under clause (b) of sub-section (1) of section 5 of the Kerala General Sales Tax Act, 1963 (15 of 1963) to meet the expenditure for rehabilitation of affected employees working in the bars which are closed down as a result of the new Abkari policy. Section 6 of the Kerala Finance Act, 2008 (21 of 2008) is proposed to be amended for achieving the said purpose.

12. As the Legislative Assembly was not in session and the above proposals had to be given effect to immediately, the Governor of Kerala had promulgated the following Ordinances, namely:—

(1) The Kerala Value Added Tax (Amendment) Ordinance, 2014 (Ordinance No. 21 of 2014) which was promulgated on the 3rd day of September, 2014 and published in the Kerala Gazette Extraordinary No. 2194 dated 3rd day of September, 2014.

(2) The Kerala Land Tax (Amendment) Ordinance, 2014 (Ordinance No. 22 of 2014) which was promulgated on the 30th day of September, 2014 and published in the Kerala Gazette Extraordinary No. 2394 dated 30th day of September, 2014.

(3) The Kerala Plantation Tax (Amendment) Ordinance, 2014 (Ordinance No. 23 of 2014) which was promulgated on the 30th day of September, 2014 and published in the Kerala Gazette Extraordinary No. 2397 dated 30th day of September, 2014.

(4) The Kerala Taxation Laws (Amendment) Ordinance, 2014 (Ordinance No. 24 of 2014) which was promulgated on the 8th day of October, 2014 and published in the Kerala Gazette Extraordinary No. 2432 dated 8th day of October, 2014.

(5) The Kerala Tolls (Amendment) Ordinance, 2014 (Ordinance No. 26 of 2014) which was promulgated on the 30th day of October, 2014 and published in the Kerala Gazette Extraordinary No. 2616 dated 30th day of October, 2014.

(6) The Kerala Stamp (Amendment) Ordinance, 2014 (Ordinance No. 29 of 2014) which was promulgated on the 13th day of November, 2014 and published in the Kerala Gazette Extraordinary No. 2727 dated 13th day of November, 2014.

(7) The Kerala Motor Vehicles Taxation (Amendment) Ordinance, 2014 (Ordinance No. 30 of 2014) which was promulgated on the 13th day of November, 2014 and published in the Kerala Gazette Extraordinary No. 2728 dated 13th day of November, 2014.

13. The Government have decided to incorporate the provisions of all the Ordinances relating to taxation in a single Bill.

14. This Bill seeks to replace all the above said Ordinances by an Act of the State Legislature and also to amend section 45B of the Kerala Stamp Act, 1959 which does not come under the provisions of the said Ordinances.

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-section (5) of section 28A of the Kerala Stamp Act, 1959 (17 of 1959) proposed to be inserted by sub-clause (1) of clause 2 of the Bill seeks to empower the Government to prescribe the manner in which and the period within which the Collector shall dispose of the application for review of the order passed in appeal.

K. M. MANI

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

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28A. *Fixation of fair value of land.*—(1) Every Revenue Divisional Officer shall, subject to such rules as may be made by the Government in this behalf, fix the fair value of the lands situate within the area of his jurisdiction, for the purpose of determining the duty chargeable at the time of registration of instruments involving lands.

“(1A) Subject to such rules as may be prescribed, the fair value of land fixed under sub-section (1) may be revised by the Revenue Divisional Officer every five years or earlier if so directed by the Government, if in the opinion of the Government any substantial change of the fair value of land has taken place.

(1B) Notwithstanding anything contained in this Act or the Rules made thereunder, the Government may, by notification published in the Official Gazette, make an increase of a fixed percentage in the fair value of land fixed as per sub-section (1), from time to time, before revision is made under sub-section (1A) and the value so increased shall be deemed to be the fair value of the land.”;

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(3) The fair value of the land fixed under sub-section (1) and the revised fair value of land fixed under sub-section (1A) shall be published in such manner as may be provided in the rules made under this Act.

(4) Any person aggrieved by the fixation of fair value under sub-section (1) or the revision of fair value under sub-section (1A) may within one year of its publication under sub-section (3), appeal to the Collector:

Provided that the Collector may admit an appeal preferred after the said period of one year if he is satisfied that the appellant had sufficient cause for not preferring the appeal within the said period.

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45B. *Instruments undervalued how to be dealt with.*—(1) If the Registering Officer, while registering any instrument transferring any property, has reason to believe that the value of the property or the consideration, as the case may be, has not been truly set forth in the instrument, he may, after registering such instrument, refer the same to the Collector for determination of the value or consideration as the case may be, and the proper duty payable thereon.

(2) On receipt of a reference under sub-section (1), the Collector shall, after giving the parties a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed by rules made under this Act, by order, determine the value of the property or the consideration and the duty aforesaid, and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty and, on the payment of such duty, the Collector shall endorse a certificate of such payment on the instrument under his seal and signature.

(3) The Collector may, *suo motu*, within two years from the date of registration of any instrument not already referred to him under sub-section (1), call for and examine the instrument for the purpose of satisfying himself as to the correctness of its value or consideration, as the case may be, and the duty payable thereon, and if after such examination, he has reason to believe that the value or consideration has not been truly set forth in the instrument, he may determine the value or consideration and the duty aforesaid in accordance with the procedure provided for in sub-section (2); and the deficient amount of duty, if any, shall be payable by the person liable to pay the duty and, on the payment of such duty, the Collector shall endorse a certificate of such payment on the instrument under his seal and signature.

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THE SCHEDULE

<i>Sl.No.</i>	<i>Description of instrument</i>	<i>Proper Stamp Duty</i>
(1)	(2)	(3)
	Acknowledgement 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 possession; provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property:	

(1)	(2)	(3)
	when the amount or value does not exceed Rs. 1,000	Five rupees
	When it exceeds Rs. 1,000	Ten rupees
	**	**
	**	**
	**	**
	[31. Gift -instrument of not being a settlement or will or transfer,	
	(i) Where the gift is in favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister or grandchildren of a person.”;	Two rupees for every rupees 100 or part thereof of the fair value of the land and the value of the other properties set forth in the instrument or the value of all the properties set forth in the instrument, whichever is higher, subject to a maximum of rupees 1,000.
	(ii) in any other case	The same duty as a conveyance (No. 21 or 22 as the case may be)
	42. Partition -Instrument of [as defined by section 2(k)]	
	(i) Where the partition is among all or some of the family members.	One rupee for every rupees 100 or part thereof of the fair value of the separated share or shares of land and the value of other properties in such separated share or shares set forth in the instrument or of the value of all the properties of the separated share or shares as set forth in the instrument, whichever is higher, subject to a maximum of rupees 1,000

(1)	(2)	(3)
	(ii) in any other case	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.

“Explanation.— Family means father, mother, grandfather, grandmother, husband, wife, son, daughter, grandchildren, brother, sister and legal heirs of the deceased children, if any, as the case may be.”;

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48. **Release**, that is to say, any instrument (not being such a release as is provided for by Section 24), whereby a person renounces a claim upon an other person of against any specified property—

(a) When such release operates in favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister, grandchildren or legal heirs of the deceased children of a person.

One rupee for every rupees 100 or part thereof of the amount of the fair value of the land and the value of other properties or claims of which the right is relinquished in proportion to the right relinquished or the value of all the properties or claims of which the right is relinquished in proportion to the right relinquished or consideration for the release, whichever is higher, subject to a maximum of rupees 1,000.

(1)	(2)	(3)
	(b) in any other case	the same duty as conveyance (No. 21 or 22, as the case may be) for such amount or value of the property or claim or fair value of the land of which the right is relinquished in proportion to the right relinquished or consideration for the release, whichever is higher.
**	**	**
	51. Settlement	
	(a) instrument of (including a deed of dower),	
	(i) "Where the settlement is in favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister or grandchildren of a person."	Two rupees for every rupees 100 or part thereof of the fair value of the land and the value of other properties set forth in the instruments or the value of all properties set forth in such instrument, whichever is higher, subject to a maximum of rupees 1,000.
	(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.
	Exemption	
	Deed of dower executed on the occasion of a marriage between Muhammadans:	Where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed five rupees.]
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EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA PLANTATION TAX ACT, 1960
(ACT 17 OF 1960)

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3. *Charge of plantation tax.*—(1) Subject to the other provisions contained in this Act, for every financial year commencing on and from the first day of April, 1960, there shall be charged in respect of the lands comprised in plantations held by a person on the corresponding valuation date an additional tax (hereinafter referred to as ‘plantation tax’) at the rates specified in Schedule I; and the person holding such plantations shall be liable to pay the plantation tax:

Provided that no plantation tax shall be charged on any person cultivating coconut, arecanut or pepper and persons other than companies coming under the Plantation Labour Act, 1951 (Central Act 19 of 1951).

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SCHEDULE I

[See section 3(1)]

RATES OF PLANTATION TAX

- | | |
|--|---|
| 1. (a) Where the aggregate extent of plantations (except coconut and arecanut plantations) held by a person does not exceed three hectares | Nil |
| (b) Where the aggregate extent of coconut or arecanut plantations held by a person does not exceed four hectares | Nil |
| 2. Where the aggregate extent of plantations (other than coconut and arecanut) held by a person exceeds three hectares but does not exceed four hectares | One hundred rupees per hectare on the extent of plantations in excess of three hectares |

- | | | |
|---|--|---|
| 3. Where the aggregate extent of plantations held by a person exceeds four hectares but does not exceed eight hectares | (i) In the case of plantations other than coconut and arecanut
(ii) In the case of coconut and arecanut plantations | One hundred and fifty rupees per hectare in excess of three hectares
One hundred and fifty rupees per hectare in excess of four hectares |
| 4. Where the aggregate extent of plantations held by a person exceeds eight hectares but does not exceed fifteen hectares | (i) In the case of plantations other than coconut and arecanut
(ii) In the case of coconut and arecanut plantations | Two hundred rupees per hectare in excess of three hectares
Two hundred rupees per hectare in excess of four hectares |
| 5. Where the aggregate extent of plantations held by a person exceeds fifteen hectares but does not exceed twenty-five hectares | (i) In the case of plantations other than coconut and arecanut
(ii) In the case of coconut and arecanut plantations | Two hundred and fifty rupees per hectare in excess of three hectares
Two hundred and fifty rupees per hectare in excess of four hectares |
| 6. Where the aggregate extent of plantations held by a person exceeds twenty-five hectares | (i) In the case of plantations other than coconut and arecanut
(ii) In the case of coconut and arecanut plantations | Three hundred and fifty rupees per hectare in excess of three hectares
Three hundred and fifty rupees per hectare in excess of four hectares |

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EXTRACT FROM THE RELEVANT PORTIONS OF
THE KERALA LAND TAX ACT, 1961

(ACT 13 OF 1961)

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6. *Rate of basic tax.*—(1) Subject to the provisions of sub-section (2) of section 7, the basic tax charged and levied under section 5 shall be at the rate of two rupees in Panchayat areas, four rupees in Town Panchayats and Municipal Council areas and eight rupees in Municipal Corporation areas, per are per annum:

Provided that, where the aggregate extent of land held by a land holder does not exceed twenty areas in a Panchayat area, six ares in a Town Panchayat or Municipal Council area and two ares in a Municipal Corporation area the basic tax charged and levied on such land shall be at the rate of one rupee in the Panchayat area, two rupees in the Town Panchayat and Municipal Council area and four rupees in the Corporation area, per are per annum

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

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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	50
	(ii)	Other than Beer and Wine, for which purchase value incurred is rupees 400 per case or more;	115
	(iii)	Other Foreign Liquor, not covered under items (i) and (ii) above	105

*Explanation:—*For the purpose of this Schedule,—

(i) “case” means, 48 bottles of 180 ml. each, or 24 bottles of 375 ml. each, or 18 bottles of 500 ml. each, or 12 bottles of 750 ml. each, or 9 bottles of 1000 ml. each, or 6 bottles of 1500 ml. each;

(ii) “purchase value” means the value at which the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited purchases such liquor from the suppliers and in case any liquor is not purchased by the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited, such value as fixed by the Commissioner of Excise, for the purpose of levy of duties as per the Abkari Act, 1077 (1 of 1077).

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(1)	(2)	(3)
	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 having purchase value up to rupees 1 lakh	6% of the purchase value of the vehicle
**	**	**
	7. Motor Cars and Private Service Vehicles for personal use (NTV) having purchase value more than rupees 15 lakh.	15% of the purchase value of the vehicle
	8. Motor Cabs having Cubic Capacity below 1500 cc.	6% of the purchase value of the vehicle
**	**	**
	10. Tourist Motor Cabs having cubic capacity below 1500 cc and having purchase value above rupees 10 lakhs	10% of the purchase value of the vehicle
**	**	**
	12. Motor Cabs and Tourist Motor Cabs having Cubic Capacity 1500 cc and above and having purchase value above rupees 15 lakhs.	15% of the purchase value of the vehicle
**	**	**

is registered under the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), may, at his option, instead of paying tax in accordance with the provisions of section 6, pay tax at the rate of six per cent of the whole contract amount along with tax under sub-section (2) of section 6:

Provided that the compounded tax payable under this sub-clause by such works contractor in respect of works contract awarded by Government of Kerala, Kerala Water Authority or Local Authorities shall be four per cent of the whole contract amount, along with tax under sub-section (2) of section 6;

(ii) any works contractor not falling under the description in clause (i) above 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 along with tax under sub-section (2) of section 6:

Provided that the provisions of this clause shall not apply to any works contract in which the transfer of material is in the form of goods:

Provided further that notwithstanding anything contained in this Act, a works contractor who intends to pay tax at compounded rate in accordance with this clause in respect of all works undertaken by him during an year, may, instead of filing separate application for compounding for individual works, file a single option for payment of tax under this clause before 30th day of April of the year to which the option relates, subject to eligibility:

Provided also that in the case of any work compounded under this clause, and which remains unexecuted fully or partly as on 31st March, 2014, the contractor may continue to pay tax in respect of such works in accordance with the provisions of this clause as existed when he had opted for compounding up to 31st March, 2015:

Provided also that with respect to works contract awarded by Government of Kerala, Kerala Water Authority or local authorities, the contractor shall not be liable to pay tax under sub-section (2) of section 6 in respect of the purchase of soil, sand or rocks.

Explanation 1:— For the purpose of this clause “whole contract amount” shall not include the amount paid to sub-contractors for execution of the portion of works contracted if the sub-contractor is a registered dealer liable to Pay tax under sub-section (1) or sub-section (1A) of section 6, and the contractor claiming deduction in respect of such amount furnishes certificates in such form as may be prescribed.

** ** ** **

(h) any dealer, who is an importer or a manufacturer of cigarettes and similar products mentioned in serial number 1 of the Table in clause (a) of

sub-section (1) of section 6, may at his option, pay, in such manner and subject to such conditions and restrictions as may be prescribed, in lieu of the tax payable by him on such goods under the said sub-section, tax at the rate of 20 per cent of the maximum retail price of such goods.

Explanation:—For the purpose of this clause, maximum retail price in respect of the goods means the maximum price printed on the package of any goods at which such goods may be sold to the ultimate consumer:

Provided that where a registered dealer has purchased any goods.—

(a) from an importer or a manufacturer who has opted for payment of tax under this clause; or

(b) from another registered dealer where the tax on the maximum retail price of such goods was paid in the State on an earlier sale,

such dealer shall, notwithstanding anything contained in this Act, but subject to such conditions and restrictions as may be prescribed, be exempted from payment of tax under clause (a) of sub-section (1) of section 6 in respect of the sale of such goods and shall be entitled to recover from the buyers the amount of tax paid by him at the time of purchase of such goods and the turnover of such goods shall not be included in the total turnover for the purpose of sub-section (5) of section 6, where the dealer opts for payment of tax in accordance with the said sub-section in respect of goods other than the goods covered under this clause:

Provided further that a dealer who opts payment of tax under this clause shall not allow any trade discount or incentive in terms of quantity of goods in relation to any sale of goods covered under the clause, effected by him for the purpose of calculating his tax liability.

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