The Kerala General Sales Tax (Amendment) Act, 1969

Act 15 of 1969

Keyword(s):
Business, Brand Name, Casual Trader, Dealer, Declared Goods, Notified Goods

Act 15 of 1969

THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 1969

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble. —WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

Be it enacted in the Twentieth Year of the Republic of India as follows: —

1. Short title and commencement. — (1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1969.

(2) Section 3 shall be deemed to have come into force on the 1st day of April, 1963, sections 4, 5 and 6 shall come into force on the 1st day of April, 1969 and the remaining provisions of this Act shall come into force at once.

2. Amendment of section 4. — In section 4 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in sub-section (1), for the words "who is or has been a Judicial Officer", the words "who is, or has been, or is qualified to be appointed as, a Judicial Officer" shall be substituted.

3. Insertion of new section 21A. — After section 21 of the principal Act, the following section shall be inserted, namely:—

"21A. Firm dissolved or business discontinued. — (1) Where any business carried on by a firm is discontinued or where a firm is dissolved, the assessing authority shall make an assessment of the taxable turnover of, and determine the tax payable by, the firm as if no such discontinuance or dissolution had taken place, and all the provisions of this Act, including the provisions relating to levy of penalty or any other amount payable under any provision of this Act, shall apply, so far as may be, to such assessment and determination.

(2) Without prejudice to the generality of sub-section (1), if the assessing authority in the course of any proceedings under section 19 in respect of any such firm as is referred to in that sub-section is satisfied that the firm was guilty of wilful non-disclosure of assessable turnover, it may direct payment of a penalty in accordance with the provisions of sub-section (2) of that section.

(3) Every person who was, at the time of such discontinuance or dissolution, a partner of the firm, and the legal representative of any such person who is deceased, shall be jointly and severally liable for the amount of tax, penalty or other amount payable, and
all the provisions of this Act shall apply, so far as may be, to any such assessment or direction for payment of penalty or other amount.

(4) Where such discontinuance or dissolution takes place after any proceedings in respect of any year have commenced, the proceedings may be continued against the persons referred to in sub-section (3) from the stage at which the proceedings stood at the time of such discontinuance or dissolution, and all the provisions of this Act shall, so far as may be, apply accordingly.

(5) Nothing in this section shall affect the provisions of section 20 ."

4. Amendment of the First Schedule .— In the First Schedule to the principal Act, —

(a) for Serial Numbers 40 and 47 and the entries relating thereto, the following Serial Numbers and entries shall respectively be substituted, namely: —

"40. Upholstered furniture, sofa sets, dressing tables
and furniture of all types made of timber do. 7

47. Stainless steel products do. 7"

(b) for the figure "4" in column (4) against Serial Number 66, the figure "5" shall be substituted;

(c) for Serial Number 71 and the entries relating thereto, the following Serial Number and entries shall be substituted, namely: —

"71. Rubber do. 3".

5. Amendment of the Second Schedule. — In the Second Schedule to the principal Act, for the figure "2" in column (4) against Serial Number 6, the figure "3" shall be substituted.

6. Amendment of the Third Schedule .— In the Third Schedule to the principal Act, item 14 shall be omitted.

7. Validation. — (1) Notwithstanding any judgment, decree or order of any court, tribunal or other authority, any assessment, levy or collection of any tax on the turnover of a firm which has been dissolved or the business carried on by which has been discontinued, made or purporting to have been made under the principal Act before the date of publication of this Act in the Gazette shall be deemed to be as valid and effective as if such assessment, levy or collection had been made under the principal Act as amended by this Act, and accordingly—
(a) all acts, proceedings or things done or taken by any officer or authority in connection with the assessment, levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law;

(b) no suit or other proceeding shall be maintained or continued in any court, tribunal or other authority for the refund of any such tax so collected;

(c) no court shall enforce any decree or order directing the refund of any such tax so collected; and

(d) any such tax assessed under the principal Act before the date of publication of this Act in the Gazette, but not collected before that date, may be recovered in the manner provided under the principal Act as amended by this Act and the rules made there under:

Provided that nothing contained in this section shall render any person liable to be convicted of an offence in respect of anything done or omitted to be done by him before the date of publication of this Act in the Gazette, if such act or omission would not be an offence under the principal Act but for the provisions of this Act.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by this Act.
ACT 18 OF 1969

THE KERALA SALES TAX (LEVY AND VALIDATION) AMENDMENT ACT, 1969 [1]

An Act to amend the Kerala Sales Tax (Levy and Validation) Act, 1965.

Preamble. —WHEREAS it is expedient to amend the Kerala Sales Tax and Validation) Act, 1965, for the purpose hereinafter appearing,

Be it enacted in the Twentieth Year of the Republic of India as follows: —

1. Short title. — This Act may be called the Kerala Sales Tax Levy and Validation) Amendment Act, 1969.

2. Amendment of section 4 .— In section 4 of the Kerala Sales Tax Levy and Validation) Act, 1965 (4 of 1965), for sub-section (1), the following sub-section shall be, and shall be deemed always to have been, substituted, namely: —

"(1) Notwithstanding any judgment, decree or order of any court, tribunal or other authority, all taxes levied, assessed or collected or purported to have been levied, assessed or collected under the General Sales Tax Act during the period commencing on and from the 1st day of April, 1958 and ending with the 26th day of September, 1965, on the purchase of copra or cashewnut kernel shall be deemed to have been validly levied, assessed or collected in accordance with law; and accordingly—

(i) no suit or other proceeding shall be maintained or continued in any court, tribunal or other authority for the refund of any such tax paid under the General Sales Tax Act;

(ii) no court shall enforce a decree or order directing the refund of any such tax paid under the General Sales Tax Act;

(iii) any such tax assessed under the General Sales Tax Act before the 27th day of September, 1965, but not collected, may be assessed within five years of the date of publication of this Act and recovered in the manner provided under the General Sales Tax Act and the rules made thereunder.”.

(iv) any such tax not assessed under the General Sales Tax Act before the 27th day of September, 1965, may be assessed within five years of the date of publication of this Act and recovered in the manner provided under the General Sales Tax Act and the rules made hereunder.”
THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 1971

An Act further to amend the Kerala General Sales tax Act, 1963.

Preamble.—WHEREAS it is expedient further to amend the Kerala General Sales tax Act, 1963, for the purposes hereinafter appearing;

Be it enacted in the Twenty-second Year of the Republic of India as follows: —

1. Short title and commencement.— (1) This Act may be called the Kerala General Sales tax (Amendment) Act, 1971.

(2) It shall be deemed to have come into force on the 1st day of April, 1971.

2. Amendment of section 5.—In section 5 of the Kerala General Sales tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in sub-section (1), —

(i) for the words “ten thousand rupees”, the words “twenty thousand rupees” shall be substituted;

(ii) the following proviso shall be inserted at the end, namely:

“Provided that every dealer in cooked food including coffee, tea and like articles served in a hotel, restaurant or any other place, whose total turnover in respect of such food is not less than one lakh rupees shall pay tax at the rate of four per cent on his taxable turnover.”.

3. Amendment of section 5A.—In section 5A of the principal Act, —

(a) in sub-section (2), for the words “ten thousand rupees”, the words “twenty thousand rupees” shall be substituted;

(b) in sub-section (3), —

(i) for the words “ten thousand rupees”, the words “twenty thousand rupees” shall be substituted;

(ii) for the words “at the rates”, the words “at the rate” shall be substituted.

4. Amendment of section 7.—In section 7 of the principal Act, in sub-section (1), for clauses (i) and (ii), the following clauses shall be substituted, namely: —

“(i) every dealer (other than a dealer in cooked food including coffee, tea and like articles served in a hotel, restaurant or any other place) whose total turnover in a year is
not less than twenty thousand rupees but is not more than twenty-five thousand rupees may, at his option, instead of paying the tax in accordance with the provisions of that sub-section, pay tax at the rate of one and a half per cent on his taxable turnover.

(ii) every dealer in cooked food including coffee, tea and like articles served in a hotel, restaurant or any other place, whose total turnover in respect of such food is not less than thirty-five thousand rupees but is less than one lakh rupees, may, at his option, instead of paying the tax in accordance with the provisions of that sub-section in respect of the turnover relating to such food, pay tax at the following rates: —

Rs.

(a) Where the total turnover is not less than thirty-five thousand rupees but is less than forty thousand rupees 540.00

(b) Where the total turnover is not less than forty thousand rupees but is less than fifty thousand rupees 720.00

(c) Where the total turnover is not less than fifty thousand rupees but is less than seventy-five thousand rupees 1,500.00

(d) Where the total turnover is not less than seventy-five thousand rupees but is less than one lakh rupees 2,250.00"

5. **Amendment of the third Schedule.**—In the third Schedule to the principal Act, in item 12, for the words “twenty thousand rupees”, the words “thirty-five thousand rupees” shall be substituted.
THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 1978

(ACT 21 OF 1978)

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS it is expedient further to amend to Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Twenty-ninth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1978.

(2) It shall be deemed to have come into force on the 1st day of April, 1978.

2. Amendment of section 2.—In section 2 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act),—

   (1) in clause (viii),—

   (i) sub-clause (a) shall be omitted;

   (ii) for sub-clause (e), the following sub-clause shall be substituted, namely:—

   “(e) a person who, whether in the course of business or not, sells—

   (i) goods produced by him by manufacture, agriculture, horticulture or otherwise; or

   (ii) trees which grow spontaneously and which are agreed to be severed before sale or under the contract of sale.”;

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

   “(xvi) “person” includes—

   (i) an individual;

   (ii) a joint family;

   (iii) a company;

   (iv) a firm;
(v) an association of persons or a body of individuals, whether incorporated or not;

(vi) The Central Government or the Government of Kerala or the Government of any other State or Union Territory in India;

(vii) a local authority;

(viii) every artificial juridical person not falling under any of the preceding sub-clauses;";

(3) in clause (xxi), after Explanation (1A), the following Explanation shall be inserted, namely:—

“Explanation (1B).—A transfer of property in trees which grow spontaneously and which are agreed to be severed before sale or under the contract of sale by the person entitled to make such transfer, whether in the course of trade or business or otherwise, for cash or for deferred payment or other valuable consideration, shall be deemed to be a sale for the purposes of this Act.”;

(4) to clause (xxvi), the following Explanation shall be added, namely:—

“Explanation.—Notwithstanding anything contained in any other provision of this Act, in the case of goods which are taxable at the point of last purchase in the State by a dealer liable to tax under section 5, and which are held as closing stock on the last day of any financial year, the amount for which such goods were purchased by the dealer shall be deemed also to be a part of his total turnover for the subsequent year or each of the subsequent years until such goods are either sold by him in the State or such purchase acquires the character of last purchase in the State in the hands of such dealer, and in case such purchase acquires the character of last purchase in the State in the hands of such dealer, the turnover in respect of such purchase shall be liable to tax in the year in which the purchase acquires the character of last purchase;”.

3. Amendment of section 3.—In section 3 of the principal Act, after sub-section (3), the following subsections shall be inserted, namely:—

“(4) The Board of Revenue or the Deputy Commissioner may, by order in writing,—

(a) transfer any case or cases relating to any assessee or class of assesses pending before an assessing authority to another assessing authority having jurisdiction to deal with such case or cases; or

(b) specify one of the assessing authorities having jurisdiction over an area, which shall deal with any case or cases relating to any assessee or class of assesses.
(5) Where any case is transferred to an assessing authority under clause (a) of subsection (4), such assessing authority may deal with the case either de novo or from the stage at which it was transferred.”.

4. Amendment of section 5.—In section 5 of the principal Act,—

(a) in subsection (2), for the words “two thousand five hundred rupees”, the words "ten thousand rupees” shall be substituted;

(b) in subsection (3), the following Explanation shall be inserted at the end, namely:—

“Explanation.—For the purposes of this subsection, “component part” means an article which forms an identifiable constituent of any finished product, which along with others goes to make up the finished product and which is identifiable visually and is separable by a mechanical process and not by a chemical process, provided the identity of such article is not lost by separation.”;

(c) in subsection (4), for the words “at the rate of four per cent of his taxable turnover in respect of the goods other than those specified in the First or Second Schedule”, the words “on his taxable turnover in respect of such goods” shall be substituted.

5. Amendment of section 5A.—In section 5A of the principal Act, in the proviso to subsection (2), for the words “two thousand five hundred rupees”, the words “ten thousand rupees” shall be substituted.

6. Amendment of section 13—In subsection (2) of section 13 of the principal Act, for the words “two thousand five hundred rupees”, the words “ten thousand rupees” shall be substituted.

7. Amendment of section 14.—In section 14 of the principal Act,—

(a) after subsection (2), the following subsection shall be inserted, namely:—

“(2A) Where it appears necessary to the prescribed authority so to do for the proper realisation of the tax payable under this Act, it may, by an order in writing and for reasons to be recorded therein, impose as a condition for the issue of the registration certificate a requirement that the dealer shall furnish in the prescribed manner and within such time as may be specified in the order such security as may be so specified.”;

(b) in subsection (4), for the words “security for the proper payment of tax”, the words, brackets, figure and letter “security, or if the dealer has already furnished any security in pursuance of an order under subsection (2A), additional security, for the proper payment of tax” shall be substituted.
8. Amendment of section 17.—In section 17 of the principal Act, for subsections (4), (5) and (6), the following subsections shall be substituted, namely:—

“(4) Notwithstanding anything to the contrary contained in subsection (3), the assessing authority shall accept the return for any two years out of the three consecutive years beginning with the year 1977-78 submitted by any dealer whose total turnover as assessed under this Act according to the latest completed assessment and the total turnover specified in the return submitted by the assessee for the year for which the assessment is to be made accepting the return, does not exceed one lakh rupees and assess the dealer on the basis of such return:

Provided that the provisions of this subsection shall not apply if the tax due as specified in the return is less than the tax assessed according to the latest completed assessment by more than—

(a) twenty-five per cent, if the tax so assessed is not more than two hundred rupees;

(b) twenty per cent, if the tax so assessed is more than two hundred rupees but less than five hundred rupees;

(c) ten per cent, if the tax so assessed is not less than five hundred rupees:

Provided further that the provisions of this subsection shall not apply in the case of a dealer who has been punished or on whom a penalty has been imposed for evasion of tax for the year for which the return has been submitted.

(5) It shall be competent for the Board of Revenue to fix the two years for which the returns shall be accepted for the purposes of subsection (4), in respect of any dealer or class or group of dealers.

(6) If in respect of any year out of the three years mentioned in sub-section (4), the dealer is assessed in accordance with the provisions of sub-section (3), then for the next two years the assessing authority shall accept the return submitted by him and assess him on the basis of such return unless the total turnover as assessed under this Act for the said year or the total turnover specified in the return submitted by the dealer for the year for which assessment is to be made is above one lakh rupees.

(7) The provisions contained in the provisos to subsection (4) shall, so far as may be, apply in respect of any assessment under subsection (6).

(8) The system of completing the assessment in accordance with the provisions of subsection (3) for one year and then completing the assessment accepting the return for the next two years shall, subject to the conditions and limitations specified in this section, be continued for subsequent years.
(9) For the removal of doubts, it is hereby clarified that nothing contained in subsections (4), (6) and (8) shall be deemed to exclude the operation of section 19 or section 27 in the case of a dealer assessed under any of the said subsections."

9. Insertion of new section 19A.—After section 19 of the principal Act, the following section shall be inserted, namely:—

“19A. Assessment in cases of price variation.—Notwithstanding anything contained in subsection (1) of section 19,—

(a) if a dealer receives in any year any amount due to price variations which would have been included in his turnover for any previous year if it had been received by him in that year, he shall, within thirty days from the end of the year in which such amount is received, submit a return in the prescribed form to the assessing authority and thereupon the assessing authority shall proceed to assess the tax payable on such amount;

(b) if the assessing authority is satisfied that any return submitted under clause (a) is correct and complete, it shall assess the dealer on the basis thereof;

(c) if the return submitted by a dealer under clause (a) appears to the assessing authority to be incorrect or incomplete, the assessing authority shall after making such inquiry as it may consider necessary and after taking into account all relevant materials gathered by it, assess the dealer to the best of its judgment:

Provided that before taking action under this clause the dealer shall be given a reasonable opportunity to prove the correctness and completeness of the return;

(d) if no return is submitted by the dealer under clause (a), the assessing authority may, within four years from the expiry of the period within which such return ought to have been submitted, proceed to assess the tax payable on the amount referred to in the said clause:

Provided that before making any assessment under this clause, the assessing authority shall give the dealer an opportunity of being heard and make such other inquiry as it considers necessary.”

10. Amendment of section 23.—In section 23 of the principal Act, in subsection (3), after the words “revising authority” the words “or within the time specified therefore in this Act or in any rule made there under” shall be inserted.

11. Amendment of section 25.—In section 25 of the principal Act,—

(a) in sub-section (1), for the words “require any officer of the Government or any local authority, company, firm, society or association of persons from whom money is due or may become due to the dealer, or any officer of the Government
or any local authority, company, firm society or association of persons”, the words and
brackets “require any court or any officer of the Central Government or of the
Government of any State or Union Territory or any other person (other than an
individual) from whom money is due or may become due to the dealer or any court or
any such money is due or may become due to the dealer or any court or any such officer
or any other person (other than an individual)” shall be substituted;

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

“(3) Any court, officer or other person making any payment in compliance with
a notice under this section shall be deemed to have made the payment under the authority
of the dealer, and the receipt by the assessing authority shall constitute a good and
sufficient discharge of the liability of such court, officer or other person to the extent of
the amount referred to in the receipt.”;

(c) in sub section (4), for the words “Any local authority, company, firm,
society or association of persons”, the words “Any court or person other than an officer
of the Government” shall be substituted:

(d) for subsections (5) and (6) and the Explanation under subsection (6),
the following sub section and Explanation shall be substituted, namely:—

“(5) Where any court or person other than an officer of the Government to
which or to whom a notice under this section is sent objects to it on the ground that the
sum demanded or any part thereof is not due by it or him to the dealer or that such court
or person does not hold any money for or on account of the dealer, then nothing
contained in this section shall be deemed to require such court or person to pay the sum
demanded or any part thereof to the assessing authority.

(6) Any amount which a court or person other than any officer of the
Government is required to pay to the assessing authority or for which it or he is liable to
the assessing authority under this section shall, if it remains unpaid, be a charge on the
properties of such court or person, as the case may be, and may be recovered as it were an
arrear of public revenue due on land.

Explanation.—For the purposes of this section, the amount due to a dealer or
money held for or on account of a dealer by any court, officer or other person shall be
computed after taking into account such claims, if any, as may have fallen due for
payment by such court, officer or other person, as the case may be, and as may be
lawfully subsisting.”.

12. Amendment of section 28.—In section 28 of the principal Act, in the proviso
to sub section (6), for the words “forty-five days”, the words “sixty days” shall be
substituted.
13. **Insertion of new section 33A.**—After section 33 of the principal Act, the following section shall be inserted, namely:

“33A. *Warehousemen to submit returns.*—Every warehouseman shall, if so required by an officer not below the rank of an assessing authority, furnish such particulars as he may require in respect of the goods deposited in his warehouse by any dealer, for the purpose of verifying the correctness of the returns submitted and the accounts maintained by such dealer.”.

14. **Amendment of section 34.**—In subsection (1) of section 34 of the principal Act,—

(a) after the word and figures “section 19,”, the word, figures and letter “section 19A,” shall be inserted;

(b) for the words, figures and brackets “section 30 or subsection (2) of section 47”, the words and figures “or section 30” shall be substituted.

15. **Amendment of section 35.**—In section 35 of the principal Act,—

(a) in subsection (1), for the words “the Inspecting Assistant Commissioner or any officer or authority of rank below that of an Inspecting Assistant Commissioner”, the words “any officer or authority subordinate to him other than an Appellate Assistant Commissioner” shall be substituted;

(b) after subsection (2), the following sub section shall be inserted, namely:

“(2A) Notwithstanding anything contained in subsection (2), the Deputy Commissioner may pass an order under subsection (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of subsection (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of the period of four years referred to in clause (c) of that sub section, whichever is later.”.

16. **Amendment of section 37.**—In section 37 of the principal Act,—

(a) in subsection (1), for the words “the Deputy Commissioner, Inspecting Assistant Commissioner or any officer or authority of rank below that of an Inspecting Assistant Commissioner”, the words “any officer or authority subordinate to it other than an Appellate Assistant Commissioner” shall be substituted;

(b) after subsection (2), the following subsection shall be inserted, namely:
“(2A) Notwithstanding anything contained in subsection (2), the Board of Revenue may pass an order under subsection (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of subsection (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of a period of four years referred in clause (c) of that subsection, whichever is later.”.

17. **Omission of section 45.**—Section 45 of the principal Act shall be omitted.

18. **Amendment of section 45 A.**—In section 45 A of the principal Act, —

   (a) in subsection (1), for the words “an amount of fifty rupees or twice the amount of sales tax or other amount evaded or sought to be evaded whichever is higher”, the words “an amount not exceeding twice the amount or sales tax or other amount evaded or sought to be evaded where it is practicable to quantify the evasion or an amount not exceeding five thousand rupees in any other case” shall be substituted;

   (b) for subsection (3), the following subsection shall be substituted namely:

   “(3) The Deputy Commissioner may, on application by any person on whom a penalty is imposed under subsection (1) within thirty days from the date of receipt by him of the order imposing such penalty, for reason to be recorded in writing, confirm, reduce or waive such penalty or remand the case to the assessing authority or Appellate Assistant Commissioner, as the case may be, for reconsideration:

   Provided that the Deputy Commissioner may admit an application made after the expiry of the said period of thirty days if he is satisfied that the applicant had sufficient cause for not making the application within the said period.”;

   (c) in subsection (5),—

   (i) in the proviso, for the words “Provided that”, the words “provided further that” shall be substituted;

   (ii) before the proviso, the following proviso shall be inserted namely:

   “Provided that Board of Revenue shall not admit an application made after the expiry of thirty days from the date of receipt by the applicant of the order under subsection (1) or subsection (3), as the case may be, unless it is satisfied that the applicant had sufficient cause for not making the application within the said period.”.

19. **Amendment of section 47.**—In section 47 of the principal Act, in clause (b), for the words “one thousand rupees”, the words “five thousand rupees” shall be substituted.
20. Amendment of section 54.—In subsection (2) of section 54 of the principal Act, in clause (ix), for the words “Department of the Government”, the words “Department of the Central Government or the Government of Kerala” shall be substituted.

21. Insertion of new section 59 A.—After section 59 of the principal Act, the following section shall be inserted, namely:

“59 A. Power of Government to determine rate of tax.—If any question arises as to the rate of tax leviable under this Act on the sale or purchase of any goods, such question shall be referred to the Government for decision, and the decision of the Government thereon shall, notwithstanding any other provision in this Act, be final.”.

22. Amendment of First Schedule.—In the First Schedule to the principal Act,—

(i) for Serial Number 1 and the entries relating thereto and the Explanation thereunder, the following shall be substituted, namely:—

“1. Foreign Liquor At the point of first sale in the State by a dealer who is liable to tax under section 5

   Foreign Liquor

2. Liquor other than foreign liquor

   arrack and toddy

Explanation 1.—“Liquor” means and includes toddy, wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, coco-brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State.

Explanation 2.—“Foreign liquor” means any liquor manufactured in any country other than India and brought to India.”;

(ii) for Serial Number 5 and the entries relating thereto, the following shall be substituted, namely:—

“5. Rubber products other than those specially mentioned in this Schedule, but not including cycle tyres, and tubes and rubber

   Rubber products other than those specially mentioned in this Schedule, but not including cycle tyres, and tubes and rubber
accessories of cycles.

section 5

5A Synthetic rubber and its products and mixture of rubber and synthetic rubber

doi. 12”;

(iii) in column (4) against Serial Number 6, for the figures “12”, the figures “15” shall be substituted;

(iv) for Serial Numbers 7 and 8 and the entries relating thereto, the following shall be substituted, namely:—

“7 All varieties of tractors, power tillers and bull dozers and spare parts, component parts and tyres and tubes thereof. At the point of first sale in the State by a dealer who is liable to tax under section 5.

8. Motor vehicles, motor vessels, motor engines, chassis of motor vehicles, trailers, motor bodies built on the chassis of motor vehicles, bodies built for motor vessels or engines, motor tyres, tubes and other spare parts and accessories of motor vehicles or motor vessels; motor cycles and cycle combinations, motor scooters, motorettes and tyres, tubes and other spare parts and accessories of motor cycles, motor scooters and motorettes.

8A Rolling bearing, that is to say, ball or roller bearing (all kinds)

do. 8”;

(v) for the entry in column (2) against Serial Number 9, the following shall be substituted, namely:—

“Refrigerators, water coolers and air conditioning plants and machines and component parts thereof”;
(vi) in column (4) against Serial Number 18, for the figures “15”, the figures “20” shall be substituted;

(vii) in the entry in column (2) against Serial Number 21, for the words “parts thereof”, the words “parts and accessories thereof” shall be substituted;

(viii) in column (4) against Serial Number 25, for the figure “7”, the figure “8” shall be substituted;

(ix) in column (4) against Serial Number 25 A, for the figure “9”, the figure “10” shall be substituted;

(x) in the entry in column (2) against Serial Number 25B, for the words “Mosaic tiles”, the words “Glazed tiles, mosaic tiles” shall be substituted;

(xi) in the entries relating to Serial Number 25H, in column (4), for the figure “9”, the figures “10” shall be substituted;

(xii) after Serial Number 25H and the entries relating thereto, Number 25H, the following shall be inserted, namely:—

“25HH Fruits, vegetables, roots and tubers, preserved or prepared and canned, tinned or bottled At the point of first 10”; sale in the State by a dealer who is liable to tax under section 5.

(xiii) in column (4) against Serial Number 25NN, for the figure “5” the figure “3” shall be substituted;

(xiv) in column (4) against Serial Number 25O, for the figure “5”, the figure “6” shall be substituted;

(xv) after Serial Number 25O and the entries relating thereto, the following shall be inserted, namely:—

“25OO Cotton sewing thread At the point of first 3”; sale in the State by a dealer who is liable to tax under section 5.
(xvi) for Serial Number 25P and the entries relating thereto, the following shall be substituted, namely:—

“25P. Non-alcoholic drinks and beverages bottled or canned and sold under brand name At the point of first 10

rages bottles or canned and sale in the State by a
sold under brand name dealer who is liable to
tax under section 5.

25PP. Aerated waters, non-alcoholic drinks and beverages bottled or canned and not falling under do. 5’’;

item 25P.

(xvii) after Serial Number 25Q and the entries relating thereto, the following shall be inserted, namely:—

“25R. Titanium Dioxide At the point of first 10’’;
sale in the State by a
dealer who is liable to
tax under section 5

(xviii) in column (4) against Serial Number 26, for the figure “9”, the figure “10” shall be substituted:

(xix) for Serial Number 26A, and the entries relating thereto, the following shall be substituted, namely:—

“26A. Water supply and sanitary At the point of first equipments and fittings sale in the State by a
dealer who is liable to
tax under section 5. 8

26B. P.V.C. pipes do. 8’’;

(xx) after Serial Number 32 and the entries relating thereto, the following shall be inserted namely:—

32A. All kinds of suit cases, brief cases At the point of first
and vanity bags, when sold at a sale in the State by a dealer price of Rs.50 or above who is liable to tax under section 5 (x): 10”;

(xxi) for Serial Number 33, and the entries relating thereto, the following shall be substituted, namely:—

“33 Plywood, veneer plywood and hard boards  At the point of first sale in the State by a dealer who is liable to tax under section 5. 7

33A. All kinds of laminated sheets and thermocol do. 15”:

(xxii) in column (4) against Serial Number 49, for the figure “5”, the figure “6” shall be substituted;

(xxiii) for Serial Number 54 and 55 and the entries relating thereto, the following shall be substituted, namely:—


(xi) Pottassium Chloride (Muriate of Potash),

(xii) Sulphate of Potash,

(xiii) Mono Ammonium Phosphate,

(xiv) Di Ammonium Phosphate,

(xv) Ammonium Phosphate Sulphate of any description,
(xvi) Nitro Phosphate of any description,

(xvii) N.P.K. Complex of various grades,

(xviii) Bone meal,

(xix) Urea Ammonium Phosphate,

(x) Fused Calcium Magnesium Phosphate,

(xxi) Rock Phosphate,

(xxii) Any mixture of two or more of the articles mentioned in sub-items (i) to (xxi) above with or without the addition of other articles (on the turnover relating to components thereof which have not already suffered tax), and (xxiii) Any other chemical fertilizers

At the point of first sale in the State by a dealer who is liable to tax under section 5

55. Pesticides and plant protection chemicals do.

4”;

(xxiv) for Serial Number 58 and the entries relating thereto, the following shall be substituted, namely:—

“58. (i) Garbled Pepper At the point of last purchase in the State by a dealer who is liable to tax under section 5

(ii) Ungarbled Pepper, to tax under section 5

6”;
(xxv) for Serial Numbers 65A and 66, and the entries relating thereto, the following shall be substituted, namely:

“65A(i) Prawns, lobsters, frogs, At the point of last froglegs, cuttle fish and crab purchase in the State not falling under (ii) below or

(ii) Prawns, lobsters, frog, froglegs, cuttle fish and crab canned or tinned or frozen or otherwise processed not falling under item 25H (viii) do.

66. Cashewnut with shell do.

66A. Cashewnut kernel At the point of first sale in the State by a dealer who is liable to tax under section 5

23. Amendment of Third Schedule.—In the Third Schedule to the principal Act,—

(i) serial Number 8 and the entry relating thereto shall be omitted;

(ii) before Serial Number 12 and the entry relating thereto, the following shall be inserted, namely:

“11A. Arrack.”.

24. Validation.—Not withstanding anything contained in the principal Act or in any other law for the time being in force, or in any judgment, decree or order of any court or other authority, any order purported to have been passed or any other action purported to have been taken, before the commencement of this Act, by a Deputy Commissioner in revision against the orders of any Assistant Commissioner of Sales tax who has been invested with the powers of an assessing authority in the purported exercise of the powers conferred by section 35 of the principal Act shall be, and shall be deemed always to have been, valid and in accordance with law as if such order was passed or such other action was taken in
exercise of the powers conferred by section 35 of the principal Act as amended by this Act.


(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.
THE KERALA GENERAL SALES TAX
(AMENDMENT) ACT, 1980 [1]
(Act 19 of 1980)

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

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

1. Short title and commencement.—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1980.

(2) Clause (a) of section 3 and sections 4, 5, 7, 9, 10 and 12 shall be deemed to have come into force on the 1st day of April, 1980 and the remaining provisions of this Act shall come into force at once.

2. Amendment of section 2.—In section 2 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in clause (vii), the words "of a business nature" shall be omitted.

3. Amendment of section 5.—In section 5 of the principal Act,—

(a) in sub-section (1), for the words "twenty-five thousand rupees", the words "thirty-five thousand rupees" shall be substituted;

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

"Provided further that the goods sold are capable of being used as component part of any of the goods mentioned in the First Schedule."

4. Amendment of section 5A.—In section 5A of the principal Act,—

(a) in sub-section (2), for the words "twenty-five thousand rupees", the words "thirty-five thousand rupees" shall be substituted;

(b) in sub-section (3), for the words "twenty-five thousand rupees" and "thirty thousand rupees", the words "thirty-five thousand rupees" and "forty thousand rupees" shall respectively be substituted.

5. Amendment of section 7.—In section 7 of the principal Act, in sub section (1), for the words "twenty-five thousand rupees" and "thirty thousand rupees", the words
"thirty-five thousand rupees" and "forty thousand rupees" shall respectively be substituted.

6. Amendment of section 10.—In section 10 of the principal Act, in sub-section (1), after the words "make an exemption or reduction in rate," the words "either prospectively or retrospectively," shall be inserted.

7. Amendment of section 13.—In section 13 of the principal Act, in sub-section (1), for the words "twenty-five thousand rupees", the words "thirty-five thousand rupees" shall be substituted.

8. Amendment of section 14.—In section 14 of the principal Act, for sub section (2), the following sub-section shall be substituted, namely:—

"(2) If the prescribed authority after making such enquiries as it may consider necessary is satisfied—

(a) that the application is in order;

(b) that the particulars furnished therein are correct; and

(c) that the security, if any, required to be furnished under sub section (2A) has been furnished,

it shall register the applicant and issue to him a certificate in the prescribed form."

9. Amendment of section 17.—In section 17 of the principal Act,—

(a) in subsection (4),—

(i) for the word, brackets and figure "subsection (3)", the words, brackets, figures and letter "subsections (3) and (4A)" shall be substituted;

(ii) in the second proviso, after the words "penalty has been imposed", the words and figures "or from whom a sum of money has been accepted under section 47" shall be inserted;

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

"(4A) Notwithstanding anything to the contrary contained in subsection (3), in the case of a co-operative society registered or deemed to be registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969), the assessing authority shall make the final assessment for the year 1980-81 and for every subsequent year on the basis of the return furnished by that society, if such return is duly supported by the audit report of such society issued by the Registrar of Co-operative Societies:"
Provided that the provisions of this subsection shall not apply if the audit report of the co-operative society issued by the Registrar of Co-operative Societies is not furnished within a period of three years from the expiry of the year to which it relates:

Provided further that the provisions of this subsection shall not apply in the case of a co-operative society which has been punished or on which a penalty has been imposed or from which a sum of money has been accepted under section 47 for evasion of tax for the year for which the return has been furnished:

(c) in subsection (9), after the brackets and figure "(4)," the brackets, figure and letter "(4A)," shall be inserted.

10. Amendment of section 18.—In section 18 of the principal Act,—

(a) to subsection (1A), the following provisos shall be added namely:

"Provided that in the case of a co-operative society registered or deemed to be registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969), the assessing authority shall determine the amount of tax payable in respect of the year 1980-81 and each subsequent year on the basis of the return and the latest audit report of the society issued by the Registrar of Co-operative Societies and furnished by such society:

Provided further that the provisions of the foregoing proviso shall not apply in the case of a co-operative society which has been punished or on which a penalty has been imposed or from which a sum of money has been accepted under section 47 for evasion of tax for the year for which the return has been furnished."

(b) after subsection (2), the following subsection shall be inserted, namely:

"(2A) Notwithstanding anything to the contrary contained in sub-section (2), the assessing authority shall accept the return submitted by any dealer whose total turnover as assessed under subsection (2) according to the latest completed assessment does not exceed one lakh rupees and determine the amount of tax payable by the dealer on the basis of such return:

Provided that the provisions of this subsection shall not apply if the tax due as specified in the return is less than the tax assessed according to the latest completed assessment by more than—

(a) twenty-five per cent, if the tax so assessed is not more than two hundred rupees;

(b) twenty per cent, if the tax so assessed is more than two hundred rupees, but less than five hundred rupees;

(c) ten per cent, if the tax so assessed is not less than five hundred rupees:
Provided further that the provisions of this subsection shall not apply in the case of a dealer who has been punished or on whom a penalty has been imposed or from whom a sum of money has been accepted under section 47 for evasion of tax for the year for which the return has been submitted.

11. Amendment of section 3.—In section 23 of the principal Act, after subsection (3), the following subsections shall be inserted, namely:—

"(4) Where, as a result of any order in appeal or revision or any rectification under section 43, any dealer or other person is not liable to pay the tax assessed or any other amount, the levy of penal interest for the non-payment of such tax or other amount shall be cancelled and if any amount of such penal interest has been collected, it shall be refunded to the dealer or other person, as the case may be.

(5) Where, as a result of any order in appeal or revision or any rectification under section 43, any tax assessed or any other amount due from any dealer or other person has been reduced, the penal interest levied for the non-payment of such tax or other amount shall be proportionately reduced and if any amount of penal interest or excess of such reduced penal interest has been collected, such excess shall be refunded to the dealer or other person, as the case may be.

(6) The provisions of subsections (4) and (5) shall, so far as may be, apply, in respect of penal interest levied for the non-payment of tax provisionally assessed which has been reduced in part or in full as a result of final assessment."

12. Amendment of section 34.—In subsection (1) of section 34 of the principal Act, for the words, brackets and figures "subsection (3) of section 17", in both the places where they occur, the words, brackets, figures and letter "subsection (3) or subsection (4A) of section 17" shall be substituted.

13. Amendment of section 45A.—In subsection (1) of section 45A of the principal Act, the Explanation shall be numbered as Explanation I and after that Explanation, the following Explanation shall be inserted, namely:—

"Explanation II.—For the purposes of this subsection, the expression "assessing authority" includes any officer not below the rank of Sales Tax Officer specified by the Government in this behalf by notification in the Gazette."

14. Substitution of new section for section 46A.—For section 46A of the principal Act, the following section shall be substituted, namely:—

"46A. Penalty for illegal collection of tax.—(1) If any person collects any sum by way of tax or purporting to be by way of tax in contravention of subsection (2) or subsection (3) of section 22, he shall be liable to pay penalty not exceeding five thousand rupees and any sum collected by the person by way of tax or purporting to be by way of tax in contravention of subsection (2) or subsection (3) of section 22 shall be liable to be
forfeited to the Government by an order issued by the assessing authority after giving such person an opportunity to show cause why such penalty or forfeiture shall not be ordered:

Provided that no penalty or forfeiture shall be ordered under this subsection if the assessing authority is satisfied that the sum so collected has been returned to the person from whom it was collected.

(2) Where any sum is forfeited to the Government under subsection (1), any person from whom the amount was collected in contravention of the provisions of subsection (2) or subsection (3) of section 22 may apply to the assessing authority for reimbursement of such sum and the amount shall be reimbursed to such person in the prescribed manner.

(3) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed or forfeiture has been ordered under this section.".

15. Substitution of new Schedule for First Schedule.—For the First Schedule to the principal Act, the following Schedule shall be substituted, namely:—

"THE FIRST SCHEDULE
[Goods in respect of which single point tax is leviable under subsection (1) or subsection (2) of section 5]

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of goods</th>
<th>Point of levy</th>
<th>Rate of rax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Meat and meat preparations</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5</td>
<td>6</td>
</tr>
<tr>
<td>2</td>
<td>Meat kept in cold storage, chilled or frozen and dried or smoked</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5</td>
<td>10</td>
</tr>
<tr>
<td>3</td>
<td>Dairy products</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5</td>
<td>10</td>
</tr>
<tr>
<td>4</td>
<td>Fish and fish preparations</td>
<td>At the point of last purchase in the State by a dealer</td>
<td>5</td>
</tr>
</tbody>
</table>
(ii) below who is liable to tax under section 5

(ii) Prawns, crustaceans, molluscs, frogs and frog legs, canned or otherwise processed.

5 Fish and fish preparations, sold in air-tight containers At the point of first sale in the State by a dealer who is liable to tax under section 5.

6 Foods, including preparations of birds, eggs, animal blood, prawns, crustaceans and molluscs, sold in air-tight containers do 10

Cereals and cereal preparations

7 Rice products and wheat products do 4
Explanation.—”Rice products” means parched, puffed or beaten rice and “wheat products” means maida, atta, suji, rava, resultant atta and bran

8 Biscuits sold under brand names (Patented) do 10
9 Biscuits not specified in item 8 and bakery products excluding bread do 5
10 Pulses other than those coming under declared goods do 4

Fruits and vegetables
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>11</td>
<td>Cashew nut with shell At the point of last purchase in the State by a dealer who is liable to tax under section 5.</td>
<td>5</td>
</tr>
<tr>
<td>12</td>
<td>Cashew kernel At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
<td>5</td>
</tr>
<tr>
<td>13</td>
<td>Coconuts (other than those coming under declared goods) At the point of last purchase in the State by a dealer who is liable to tax under section 5.</td>
<td>5</td>
</tr>
<tr>
<td>14</td>
<td>Tamarind At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
<td>6</td>
</tr>
<tr>
<td>15</td>
<td>Fruits, vegetables, roots, tubers, cereals, flour and starch preserved or prepared and sold in air-tight containers do</td>
<td>10</td>
</tr>
<tr>
<td>16</td>
<td>Tapioca At the point of last purchase in the State by a dealer who is liable to tax under section 5.</td>
<td>2</td>
</tr>
</tbody>
</table>

Provided that a dealer shall not be liable to pay tax under this Act in respect of tapioca, if his turnover of the purchase of tapioca within the State is less than thirty-five thousand rupees and such tapioca is sold for domestic consumption and for use as food materials:

Provided further that an authorised retail distributor appointed under the Kerala Rationing Order, 1966, shall not liable to pay tax under this Act in respect of tapioca sold to ration card holders, whatever be his turnover.

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Sugarcane At the point of last</td>
<td>5</td>
</tr>
<tr>
<td>No.</td>
<td>Item</td>
<td>Point of Taxation</td>
</tr>
<tr>
<td>-----</td>
<td>-------------------------------------------</td>
<td>----------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>18</td>
<td>Chicory</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td>19</td>
<td>Sugar preparations</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td>20</td>
<td>Confectionery, including toffees and chocolates</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td>21</td>
<td>Coffee, that is to say, any one of the forms of coffee such as coffee beans, coffee seeds (raw or roasted), coffee powder, but not including coffee drink.</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td>22</td>
<td>Green tea leaves and manufactured tea</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td>23</td>
<td>(i) Garbled pepper</td>
<td>At the point of last purchase in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td>24</td>
<td>Cardamom</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td>No.</td>
<td>Description</td>
<td>Tax Rate</td>
</tr>
<tr>
<td>-----</td>
<td>-----------------------------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>25</td>
<td>Green and dried ginger</td>
<td>4</td>
</tr>
<tr>
<td>26</td>
<td>Turmeric</td>
<td>6</td>
</tr>
<tr>
<td>27</td>
<td>Spices (including chillies and coriander seed) falling under any other items in this Schedule</td>
<td>8</td>
</tr>
<tr>
<td>28</td>
<td>Kacholam</td>
<td>6</td>
</tr>
<tr>
<td>29</td>
<td>Feeding stuff for animals</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Coconut oil cake</td>
<td>5</td>
</tr>
<tr>
<td>30</td>
<td>Cattle feed (including gingili oil cake and groundnut oil cake and rice bran) and poultry feeds</td>
<td>do</td>
</tr>
<tr>
<td>31</td>
<td>Neem cake</td>
<td>do</td>
</tr>
<tr>
<td>32</td>
<td>Ice</td>
<td>do</td>
</tr>
<tr>
<td>33</td>
<td>Non-alcoholic drinks, squashes, sauces and beverages, bottled or canned and sold under brand name.</td>
<td>10</td>
</tr>
</tbody>
</table>

*Explanation.*—Powders and Tablets used for preparations of non-alcoholic drinks shall, whether or not they are bottled or canned, be liable to tax under this item or item 34.

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>34</td>
<td>Aerated waters, non-alcoholic drinks and squashes, sauces and beverages, bottled or canned, not falling under item 33.</td>
<td>5</td>
</tr>
</tbody>
</table>
35  Foreign liquor
36  Liquor other than foreign liquor, arrack and toddy

Explanation (1)—“Liquor” means and includes toddy, wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, cocoa-brandy, arrack, and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State.

Explanation (2).—”Foreign liquor” means any liquor manufactured in any country other than India and brought to India.

37  Vinegar
38  Rubber

Rubber excluding synthetic rubber

39  Rubber products other than those specifically mentioned in this Schedule

40  Synthetic rubber and its products and mixture of rubber and synthetic rubber and its products

41  Sewing thread, twisted yarn and such other yarn or thread, not coming under declared goods and not mentioned elsewhere in this Schedule

42  Artificial silk yarn and staple fibre yarn

43  Synthetic polyster fibre

44  Aloe yarn and its products

Textile fibres

Iron and steel articles not falling under any other items in the
<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Item Description</th>
<th>Rate</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>45</td>
<td>Iron and steel articles, not mentioned elsewhere in this Schedule or the Second Schedule</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>G.I. Pipes and Cast Iron Pipes Crude animal and vegetable materials not falling under any other items in this Schedule</td>
<td>4</td>
<td>do</td>
</tr>
<tr>
<td>47</td>
<td>Arecanut</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>Nuxvomica</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>Beedi leaves</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Petroleum and Petroleum products</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>Motor spirit other than petrol and aviation gasoline</td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>Petrol other than Naphtha</td>
<td>15</td>
<td>do</td>
</tr>
<tr>
<td>52</td>
<td>Aviation gasoline</td>
<td>12</td>
<td>do</td>
</tr>
<tr>
<td>53</td>
<td>Aviation turbine fuel</td>
<td>8</td>
<td>do</td>
</tr>
<tr>
<td>54</td>
<td>Naphta</td>
<td>5</td>
<td>do</td>
</tr>
<tr>
<td>55</td>
<td>Kerosene</td>
<td>4</td>
<td>do</td>
</tr>
<tr>
<td>56</td>
<td>Furnace oil</td>
<td>5</td>
<td>do</td>
</tr>
</tbody>
</table>

*Explanation.*—For the purposes of Sl. Nos. 50 to 56 above, “oil company” means Cochin Refineries Ltd., Indian Oil Corporation Ltd., Bharat
Petroleum Corporation Ltd., Caltex Oil Refining (India) Ltd., Hindustan Petroleum Corporation Ltd., Indo-Burmah Petroleum Company Ltd., and includes such other Company as the Government may from time to time, by notification in the Gazette, specify in this behalf.

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>57</td>
<td>Lubricating oil, greases, break fluid, transformer oil and other quenching oils</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5</td>
</tr>
<tr>
<td>58</td>
<td>Liquified petroleum gas</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5</td>
</tr>
<tr>
<td>59</td>
<td>Industrial gas such as oxygen, acetylene, nitrogen and carbondioxide</td>
<td>do</td>
</tr>
<tr>
<td>60</td>
<td>Coconut oil</td>
<td>do</td>
</tr>
<tr>
<td>61</td>
<td>All edible oils including refined or hydrogenated oil and margarene, except coconut oil</td>
<td>do</td>
</tr>
</tbody>
</table>

**Chemical elements and compounds**

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>62</td>
<td>Menthol</td>
<td>do</td>
</tr>
<tr>
<td>63</td>
<td>Glycerene</td>
<td>do</td>
</tr>
<tr>
<td>64</td>
<td>Camphor</td>
<td>do</td>
</tr>
<tr>
<td>65</td>
<td>All acids</td>
<td>do</td>
</tr>
<tr>
<td>66</td>
<td>Titanium dioxide</td>
<td>do</td>
</tr>
<tr>
<td>67</td>
<td>Caustic soda and caustic potash</td>
<td>do</td>
</tr>
<tr>
<td>68</td>
<td>Soda ash</td>
<td>do</td>
</tr>
<tr>
<td>69</td>
<td>Sodium sulphate</td>
<td>do</td>
</tr>
<tr>
<td>70</td>
<td>Sodium silicate</td>
<td>do</td>
</tr>
<tr>
<td>71</td>
<td>Chemicals not elsewhere specified in this Schedule</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5</td>
</tr>
</tbody>
</table>

**Dyeing, tanning and colouring materials**

<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>72</td>
<td>Paints, colours, lacquers,</td>
<td>do</td>
</tr>
<tr>
<td>Item</td>
<td>Description</td>
<td>Rate</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
<td>------</td>
</tr>
<tr>
<td>73</td>
<td>Dye stuff</td>
<td>7</td>
</tr>
<tr>
<td>74</td>
<td>Allopathic medicines</td>
<td>6</td>
</tr>
<tr>
<td>75</td>
<td>Other medicines and drugs including Ayurvedic, Homeopathic, Sidha and Unani preparations.</td>
<td>6</td>
</tr>
<tr>
<td>76</td>
<td>Surgical cotton, absorbant cotton and wool I.P. bandage</td>
<td>6</td>
</tr>
<tr>
<td>77</td>
<td>Lemongrass oil</td>
<td>At the point of last purchase in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td>78</td>
<td>Laurel oil</td>
<td>do 5</td>
</tr>
<tr>
<td>79</td>
<td>Tooth powder and tooth paste</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td>80</td>
<td>Talcum powder, other perfumeries and cosmetics, not falling under any other item in this Schedule</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td>81</td>
<td>Soap</td>
<td>do 5</td>
</tr>
<tr>
<td>82</td>
<td>Detergent powders, flakes and liquid and laundry brightness</td>
<td>do 8</td>
</tr>
<tr>
<td>83</td>
<td>Denatured spirit Fertilisers—manufactured</td>
<td>do 8</td>
</tr>
<tr>
<td>84</td>
<td>(i) Ammonium Sulphate</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
</tr>
<tr>
<td></td>
<td>(ii) ammonium Sulphate Nitrate</td>
<td></td>
</tr>
</tbody>
</table>
(iii) Urea
(iv) Ammonium Chloride
(v) Sodium Nitrate
(vi) Calcium Ammonium Nitrate
(vii) Super Phosphate Single
(viii) Super Phosphate Triple
(ix) Kotka Phosphate
(x) Dicelium Phosphate
(xi) Potassium Chloride
   (Muriate of Potash)
(xii) Sulphate of Potash
(xiii) Mono Ammonium Phosphate
(xiv) Di Ammonium Phosphate
(xv) Ammonium Phosphate
   Sulphate of any description
(xvi) Nitro Phosphate of any description
(xvii) N.P.K. Complex of various grades
(xviii) Bone meal
(xix) Urea Ammonium Phosphate
(xx) Fused Calcium Megnesium Phosphate

At the point of first sale in the State by a dealer who is liable to tax under section 5.
(xxi) Rock Phosphate
(xxii) Chillion Nitrate
(xxiii) Dolomite
(xxiv) Ultraphos
(xxv) Mazoon Phosphate
(xxvi) Calcium Carbonate

(xxvii) Any mixture of one or more of the articles mentioned in items (i) to xxvi) above, with or without the addition of other articles (on the turnover relating to components thereof, which have not already suffered tax).

### Explosives and pyrotechnic products

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>85</td>
<td>Fireworks including coloured matches</td>
<td>12</td>
</tr>
</tbody>
</table>

### Plastic materials, etc.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>86</td>
<td>Cellophane</td>
<td>6</td>
</tr>
</tbody>
</table>

### Chemical materials and products not falling under any other item in the Schedule

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>87</td>
<td>Pesticides and plant protection chemicals</td>
<td>4</td>
</tr>
</tbody>
</table>

### Leather, leather manufacture

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>88</td>
<td>All kinds of suit cases, brief cases and vanity bags when sold at a price of Rs.50 and above</td>
<td>10</td>
</tr>
</tbody>
</table>
89 Leather goods of all kinds, not specified in item No.88 above (other than hand-made foot-ware when sold at a price not exceeding Rs.5)

Rubber manufacture not falling under any other item in this Schedule

90 Tyres and tubes for motor vehicles, including trucks and buses

91 Tyres and tubes for motor cycles, motor-scooters, mopeds and motoretters

92 Tyres and tubes for cycles and tandem cycles

93 Foamed rubber sheets, cushions, pillows and other articles of foamed rubber

Wood and cork manufactures

94 Splints and veneers

At the point of first sale in the State by a dealer who is liable to tax under section 5

95 Plywood, veneer plywood and hard boards

96 Tea chests

Explanations.—The planks and panels, which form the chest when assembled; will come under tea chest for the purpose of this entry

Paper, paper board and manufacture thereof

97 Paper (other than newsprint), card boards and their products
Textile yarn, Fabrics and related articles

98  Coconut fibre, coir yarn, coir products and bonded fibre fabrics of coir
    At the point of last purchase in the State by a dealer who is liable to tax under section 5

99  Rubberised coir products
    At the point of first sale in the State by a dealer who is liable to tax under section 5

100 Bonded fibre fabrics other than those made of coir
    do

101 Silk fabrics, that is to say, all varieties of fabrics manufactured either wholly or partly from silk including embroidery in piece, in strips or in motifs, but not including such fabrics on which duty of excise is leviable under sub-section (i) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957)
    At the point of first sale in the State by a dealer who is liable to tax under section 5.

Non-metalic mineral manufactures not falling under any other item in this Schedule

102 Cement
    do

103 Asbestos sheets and products
    do

104 Bricks and tiles (klin burnt)
    do

105 Glazed tiles, mosaic tiles, marble tiles, marble slabs and chips
    do

106 Spectacles, glasses, goggles, rough blanks, lenses, framed attachment parts and accessories thereof
    do

107 Mirrors
    do

108 Chinaware and porcelain ware
    do

109 Clay products
    do

110 Bangles, excluding those made of
    do
gold, silver and other metals

Glassware

Precious stones, namely, diamonds, emeralds, rubies, real pearls and sapphires, synthetic or artificial precious stones/pearls, artificial or cultured

Water supply and sanitary equipments and fittings

Water meters and parts and accessories thereof.

Non-ferous metals

Aluminium, aluminium alloys and all articles made of aluminium or/and aluminium alloys

Tin including tin sheets and tin plates

Manufacture of metals not falling under any other item in this Schedule

Stainless steel products

Pressure cooker

Welding rods and arc carbon

Trunks, iron or steel

All metallic products other than those specified elsewhere in this Schedule or the Second Schedule.

Machinery other than electric

Internal combustion engine

Rolling bearing, that is to say, ball or roller bearing (all kinds)

Agricultural machinery and implements, not falling under any other item in this Schedule, other than hand made

At the point of first sale in the State by a dealer who is liable to tax under section 5.

All varieties for tractors power tillers and bull dozers and spare parts, component parts and tyres and tubes thereof

Typewriters, tabulating machines, calculating machines and duplicating machines and parts and accessories thereof

Sewing machine and spare parts
Refrigerators, water coolers and air conditioning plants and machines and component parts thereof  
Centrifugal pumps electrically operated or engine operated

**Electrical machinery apparatus and appliances**

All electrical goods (other than those specifically mentioned in this Schedule) instruments, apparatus, appliances and all such articles, the use of which cannot be had except with the application of electrical energy, including fan and lighting bulbs, electrical earthenwares and porcelain and all other accessories and component parts, either sold as a whole or in parts

Television sets and parts and accessories thereof

At the point of first sale in the State by a dealer who is liable to tax under section 5.

Telecommunication apparatus, not falling under any other item in this Schedule

Wireless reception instruments and apparatus, radio and transistors, not falling under item 134, radio gramaphones, electrical valves, accumulators, amplifiers and loud speakers and spare parts and accessories thereof

Radios and transistors costing not more than Rs.150 and spare parts and accessories thereof

Dictaphone and similar apparatus for recording sound and spare parts thereof

Batteries other than dry cells
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>HSN Code</th>
<th>Duty Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>137</td>
<td>Dry cells</td>
<td>do</td>
<td>1</td>
</tr>
<tr>
<td>138</td>
<td>Transport equipments</td>
<td>do</td>
<td>15</td>
</tr>
<tr>
<td>139</td>
<td>Motor vehicles, motor vessels, motor engines, chassis of motor vehicles,</td>
<td>do</td>
<td>15</td>
</tr>
<tr>
<td></td>
<td>trailors, motor bodies built on the chassis of motor vehicles, bodies built</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>for motor vessels or engines and spare parts and accessories thereof</td>
<td></td>
<td></td>
</tr>
<tr>
<td>140</td>
<td>Motor cycles and motor cycle combinations, motor scooters, mopeds and</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5</td>
<td></td>
</tr>
<tr>
<td></td>
<td>motorettes and spare parts and accessories thereof</td>
<td></td>
<td></td>
</tr>
<tr>
<td>141</td>
<td>Boat (canoes, wooden launches)</td>
<td>do</td>
<td>6</td>
</tr>
<tr>
<td>142</td>
<td>Machinery and transport equipments (other than those specifically mentioned</td>
<td>do</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>in the Schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>143</td>
<td>Bicycles, tandem cycles and cycle combinations and accessories and parts</td>
<td>do</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>thereof</td>
<td></td>
<td></td>
</tr>
<tr>
<td>144</td>
<td>Upholstered furniture, sofa sets, dressing tables and furniture of all</td>
<td>do</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>types made of timber, rattan or bamboo</td>
<td></td>
<td></td>
</tr>
<tr>
<td>145</td>
<td>Upholstered furniture supported on steel frames</td>
<td>do</td>
<td>12</td>
</tr>
<tr>
<td>146</td>
<td>Safes, almirah and furniture made of iron or steel</td>
<td>do</td>
<td>12</td>
</tr>
<tr>
<td>147</td>
<td>Readymade garments</td>
<td>do</td>
<td>6</td>
</tr>
<tr>
<td>148</td>
<td>Hosiery goods</td>
<td>do</td>
<td>3</td>
</tr>
<tr>
<td>149</td>
<td>Watch strap made of leather or any other material</td>
<td>do</td>
<td>10</td>
</tr>
<tr>
<td>150</td>
<td>Footwear of all kinds (except leather footwear)</td>
<td>do</td>
<td>7</td>
</tr>
</tbody>
</table>

*Furniture*

| 143 | Upholstered furniture, sofa sets, dressing tables and furniture of all types made of timber, rattan or bamboo | do | 7 |
| 144 | Upholstered furniture supported on steel frames | do | 12 |
| 145 | Safes, almirah and furniture made of iron or steel | do | 12 |

*Clothing*

| 146 | Readymade garments | do | 6 |
| 147 | Hosiery goods | do | 3 |
| 148 | Watch strap made of leather or any other material | do | 10 |
| 149 | Footwear of all kinds (except leather footwear) | do | 7 |

*Professional, scientific and controlling instruments,*
photographic and optical goods

150 Binoculars, telescopes and opera
glasses

do

151 Photographic and other cameras
and enlargers, lenses, films and
plates, paper and cloth and other
parts and accessories required for
use therewith

At the point of first
sale in the State by
a dealer who is
liable to tax under
section 5.

152 Cinematographic equipments,
including cameras, projectors and
sound recording and reproducing
equipments, lenses, films and
parts and accessories required for
use therewith

do

153 Sound transmitting equipments
including telephones and loud
speakers and spare parts thereof

do

Miscellaneous Manufactured
articles

154 Clocks, timepieces and watches
and parts thereof

do

155 Gramaphones and component
parts thereof and records

do

156 Plastics and articles made of
plastics

do

157 All arms including rifles,
revolvers, pistols and
ammunitions for the same

do

158 Sports goods

do

159 Pens, pencils and fountain pens

do

160 Ink, other than printing ink

do

161 Bullion and species

do

162 Jewellery of gold, silver and
platinum group metals

At the point of first
sale in the State by
a dealer who is
liable to tax under
section 5.

Explanation.—Where a tax has
been levied in
respect of bullion
and specie, the
tax leviable on
jewellery of gold,
silver and

platinum group metals produced out of such bullion and specie shall be reduced by the amount of tax levied on such bullion and specie

<table>
<thead>
<tr>
<th>No.</th>
<th>Item Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>163</td>
<td>Matches</td>
<td>15</td>
</tr>
<tr>
<td>164</td>
<td>Cigarette cases and lighters</td>
<td>15</td>
</tr>
<tr>
<td>165</td>
<td>Umbrella</td>
<td>5</td>
</tr>
<tr>
<td>166</td>
<td>Rain coat</td>
<td>8</td>
</tr>
<tr>
<td>167</td>
<td>Vacuum flask and other vacuum vessels and parts thereof</td>
<td>10</td>
</tr>
<tr>
<td>168</td>
<td>PV.C. pipes, alkathene pipes, ploythene pipes, pipes made of synthetic materials</td>
<td>8</td>
</tr>
<tr>
<td>169</td>
<td>All kinds of laminated sheets and expanded polytsyrene</td>
<td>8</td>
</tr>
<tr>
<td>170</td>
<td>Candle</td>
<td>4.</td>
</tr>
</tbody>
</table>

"."
THE KERALA GENERAL SALEX TAX (AMENDMENT) ACT, 1981

(Act 23 of 1981)

An Act further to amend the Kerala General Sales Tax Act, 1963

Preamble.-WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purpose hereinafter appearing;

BE it enacted in the Thirty-second Year of the Republic of India as follows:-

1. Short title and commencement .-(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1981.

(2) It shall be deemed to have come into force on the 1st day of April, 1981.

2. Amendment of section 5.-In section 5 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act),-

(a) in subsection (1), for the words “thirty-five thousand rupees”, the words ‘fifty thousand rupees shall be substituted;

(b) in subsection (2), for the words “ten thousand rupees”, the words ‘fifteen thousand rupees” shall be substituted.

3. Amendment of section 5A .-In section 5A of the principal Act,-

(a) in subsection (2), for the words “thirty-five thousand rupees” and “ten thousand rupees”, the words “fifty thousand rupees” and fifteen thousand rupees” shall respectively be substituted;

(b) in subsection (3), for the words “thirty-five thousand rupees” and “forty thousand rupees”, the words “fifty thousand rupees” and “fifty-five thousand rupees” shall respectively be substituted.

4. Amendment of section 7.-In section 7 of the principal Act, in subsection (1), for the words “thirty-five thousand rupees” and “forty thousand rupees”, the words “fifty thousand rupees” and ‘fifty-five thousand rupees” shall respectively be substituted.

5. Amendment of section 13.-In section 13 of the principal Act,-

(a) in sub-section (1), for the words “thirty-five thousand rupees”, the words “fifty thousand rupees' shall be substituted;

(b) in subsection (2), for the words “ten thousand rupees”, the words “fifteen thousand rupees” shall be
6. Amendment of section 17.-In section 17 of the principal Act, in subsections (4) and (6), for the words “one lakh rupees”, the words “one lakh and fifty thousand rupees” shall be substituted.

7. Amendment of section 18.-In section 18 of the principal Act, in subsection (2A), for the words “one lakh rupees”, the words “one lakh and fifty thousand rupees” shall be substituted.

8. Amendment of First Schedule.- In the First Schedule to the principal Act,-

   (a) in the entry in column (4) against serial number 36, for the figures “40”, the figure “50” shall be substituted;

   (b) in the entry in column (2) against serial number 101, after the words “manufactured”, the words “in mill or on handloom” shall be inserted.

9. Amendment of Third Schedule.- In the Third Schedule to the principal Act, in the entry against serial number 3, the following shall be inserted at the end, namely:-

   “except silk fabrics woven on handlooms wholly or partly with mill yarn.”.
THE KERALA GENERAL SALES TAX (AMENDMENT)

ACT, 1983

(ACT 3 OF 1983)

An Act further to amend the Kerala General Sales tax Act, 1963.

Preamble. — whereas it is expedient further to amend the Kerala General Sales tax Act, 1963, for the purposes hereinafter appearing;

be it enacted in the Thirty-fourth Year of the Republic of India as follows:—

1. Short title and commencement.— (1) This Act may be called the Kerala General Sales tax (Amendment) Act, 1983.

   (2) Clauses (a) and (b) of section 2 and sections 3, 4, 5, 6, 7 and 8 shall be deemed to have come into force on the 1st day of April, 1982, and the remaining provisions of this Act shall be deemed to have come into force on the 14th day of October, 1982.

2. Amendment of section 5.—In section 5 of the Kerala General Sales tax Act, 1963 (15 of 1963 (hereinafter referred to as the principal Act),—

   (a) in subsection (1), for the words "fifty thousand rupees", the words "seventy-five thousand rupees" shall be substituted;

   (b) in sub-section (2), for the words "fifteen thousand rupees", the words "twenty-five thousand rupees" shall be substituted;

   (c) after sub-section (3), the following sub-section shall be inserted, namely:—

"(3A) Notwithstanding anything contained in sub-section (1) or sub-section (2), the tax payable by a dealer in respect of any sale of the goods specified in the First Schedule, which is liable to tax at a rate higher than four per cent, by such dealer to another for use by the latter as component part, not being a component part as defined in the Explanation to sub-section (3), of any other goods mentioned in the said Schedule, which he intends to manufacture inside the State for sale shall be at the rate of only four per cent on the taxable turnover relating to such sale:

Provided that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner a declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in the prescribed form:
Provided further that the goods sold are capable of being used as component part, not being a component part as defined in the said Explanation, of any of the goods specified in the First Schedule.

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

"(7) Notwithstanding anything contained in sub-section (1) or sub-section (2), the tax payable by a dealer in respect of any sale of industrial raw materials or packing materials, which is liable to tax at a rate higher than four per cent, when sold to industrial units for use in the production of finished products inside the State for sale, or for packing of such finished products inside the State for sale, as the case may be, shall be at the rate of only four per cent on the taxable turnover relating to such industrial raw materials or packing materials, as the case may be:

Provided that this sub-section shall not apply where the sale of such finished products is not liable to tax either under this Act or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or when such finished products are exported out of the territory of India:

Provided further that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner a declaration duly filled in and signed by the dealer to whom the goods are sold, containing the prescribed particulars in the prescribed form."

3. Amendment of section 5A. — In section 5A of the principal Act,—

(a) in sub-section (2), for the words "fifty thousand rupees" and "fifteen thousand rupees", the words "seventy-five thousand rupees" and "twenty-five thousand rupees" shall respectively be substituted;

(b) in sub-section (3), for the words "fifty thousand rupees" and "fifty-five thousand rupees", the words "seventy-five thousand rupees" and "eighty thousand rupees" shall respectively be substituted.

4. Amendment of section 7. — In section 7 of the principal Act, for the words "fifty thousand rupees" and "fifty-five thousand rupees", the words "seventy-five thousand rupees" and "eighty thousand rupees" shall respectively be substituted.

5. Amendment of section 13. — In section 13 of the principal Act,—

(a) in sub-section (1), for the words "fifty thousand rupees", the words "seventy-five thousand rupees", shall be substituted;

(b) in sub-section (2), for the words "fifteen thousand rupees", the words "twenty-five thousand rupees" shall be substituted.
6. Amendment of section 17.—In section 17 of the principal Act, in sub-sections (4) and (6), for the words "one lakh and fifty thousand rupees", the words "two lakhs rupees" shall be substituted;

7. Omission of section 18. —Section 18 of the principal Act shall be omitted.

8. Amendment of section 34.—In section 34 of the principal Act, the words, brackets and figures "sub-section (1), sub-section (2) or sub-section (3) of section 18", in both the places where they occur, shall be omitted

9. Amendment of First Schedule. —In the First Schedule to the principal Act,—

   (a) in column (4) against serial number 3, for the figures "10", the figure "8" shall be substituted;

   (b) in column (4) against serial number 8, for the figures "10", the figure "8" shall be substituted;

   (c) serial number 16 and the entries relating thereto shall be omitted;

   (d) in column (4) against serial number 20, for the figures "10", the figure "8" shall be substituted;

   (e) before serial number 37 and the entries relating thereto, the following shall be inserted, namely :—

   "36A Arrack At the point of first sale in the State by a dealer who is liable to tax under section 5 15";

   (f) in column (4) against serial number 39, for the figures "10", the figure "8" shall be substituted;

   (g) for serial number 40, and the entries relating thereto, the following shall be substituted, namely :—

   "40 Synthetic rubber and its products and mixture of rubber and synthetic rubber and the State by a dealer who is its products, excluding synthetic rubber foam, polyurethene foam and plastic foam and foam and their products 12   40A Synthetic rubber foam, polyurethene foam do. 15":
and plastic foam and their products

(h) for serial numbers 42 and 43 and the entries relating thereto, the following shall be substituted, namely:

| 42 | Artificial silk yarn and synthetic polyester fibre | 4 |
| 43 | Staple fibre yarn | 2 |

(i) in column (4) against serial number 61, for the figure "8", the figure "6" shall be substituted;

(j) for serial number 72 and the entries relating thereto, the following shall be substituted, namely:

| 72 | Paints, colours and lacquers | 10 |
| 72A | Varnishes, pigments, polishes, indigo, enamel, putty, bale oil, white oil, turpentine oil, thinners, emers and paint brushes | 7 |

(k) in column (4) against serial number 73, for the figure "7", the figures "10" shall be substituted;

(l) in the entries in column (2) against serial number 84, for item (x), the following item shall be substituted, namely:

"(x) Dicalcium Phosphate";
(m) in column (4) against serial number 95, for the figure "7", the figures "10" shall be substituted;

(n) in column (4) against serial number 99, for the figure "6", the figure "4" shall be substituted;

(o) in column (4), against serial number 11, 2 for the figure "5", the figures "10" shall be substituted;

(p) in column (4) against serial number 115 for the figure "8", the figure "6" shall be substituted;

(q) in column (4) against serial number 117, for the figure "7", the figures "10" shall be substituted;

(r) in column (4) against serial number 119, for the figure "9", the figure "8" shall be substituted;

(s) in column (4) against serial number 124, for the figure "8", the figure "6" shall be substituted;

(t) before serial number 130 and the entries relating thereto, the following shall be inserted, namely:—

"129A. Grinders, mixers, hot plates, water heaters, washing machines and cooking ranges used as domestic electric appliances at the point of first sale in the State by a dealer who is liable to tax under section 5"

(u) in column (4) against serial number 136, for the figures "13", the figures "15" shall be substituted;

(v) in column (4) against serial number 146, for the figure "6," the figure "5" shall be substituted;

(w) in column (4) against serial number 154, for the figures "12" the figures "15" shall be substituted;

(x) for serial number 156 and the entries relating thereto, the following shall be substituted, namely:—
"156 Plastics and articles made of plastics including plastic pipes At the point of first sale in the State by a dealer who is liable to tax under section 5"

(y) for the entry in column (2) against serial number 168, the following shall be substituted, namely:—

"Pipes made of synthetic materials other than plastics".

10. Amendment of Third Schedule.—In the Third Schedule to the principal Act,—

(a) serial number 11A and the entry relating thereto shall be omitted,

(b) the following shall be inserted at the end, namely:—

"17. Slates and slate pencils.

18. Tapioca and its products"

11. Repeal and saving —(1) The Kerala General Sales Tax (Amendment) Ordinance, 1982 (5 of 1982), is hereby repealed.

(2) Notwithstanding such repeal anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.
THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 1988 [1]

(Act, 6 of 1968)

An Act further to amend the Kerala General Sales Tax Act, 1963

Preamble.—WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Thirty-ninth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1988.

   (2) Sub-clause (ii) of clause (b) of section 3 shall be deemed to have come into force on the 1st day of July, 1987 and the remaining provisions of the Act shall be deemed to have come into force on the 19th day of February, 1988.

2. Amendment of section 2.—In section 2 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in the Explanation to clause (xxvi), after the words "Notwithstanding anything contained in any other provision of this Act", the words "but subject to the provisions of section 8" shall be inserted.

3. Amendment of section 5.—In section 5 of the principal Act,—

   (a) for the proviso to clause (v) of sub-section (1) of section 5, the following proviso shall be substituted, namely:—

   "Provided that where there are no two points of sale in the State for any goods coming under the Fifth Schedule and the first sale is to a person other than a registered dealer, the rate specified in column (8) of that Schedule shall apply to such sales."

   (b) In sub-section (2A),—

   (i) for clause (i) of the proviso, the following clause shall be substituted, namely:—

   "(i) on which tax is leviable on such dealer under sub-section (1) or sub-section (2), except in the case of rubber excluding synthetic rubber, tea, pepper, arecanut and dried ginger,—".

   (ii) after clause (ii), the following clause shall be inserted, namely:—
(iii) Notwithstanding anything contained in sub-section (1) of section 22, no dealer shall collect from his purchaser the turnover tax payable by him under this sub-section."

4. **Amendment of section 13.**—In sub-section (2) of section 13 of the principal Act, for the words "the First and the Second Schedules", the words "the First, Second, Fourth and Fifth Schedules" shall be substituted.

5. **Amendment of section 23.**—For the opening paragraph in subsection (3) of section 23 of the principal Act, the following shall be substituted, namely:—

"(3) If the tax or any other amount assessed or due under this Act is not paid by any dealer or other person within the time prescribed therefor in this Act or in any rule made thereunder and in other cases within, the time specified therefor in the notice of demand, or within the time allowed for its payment by the appellate or revisional authority, as the case may be, or if payment is permitted in instalments by any of the authorities empowered in this behalf, any such installment is not paid within the time specified therefor, the dealer or other person shall pay, by way of penal interest, in the manner prescribed, in addition to the amount due, a sum equal to—".

6. **Amendment of section 47.**—In sub-section (1) of section 47 of the principal Act,—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) Where the offence consists of the evasion of any tax payable under this Act, in addition to the tax so payable, a sum of money equal to the amount of tax so payable subject to a minimum of rupees one hundred and maximum of rupees one lakh; and"

(ii) after clause (b), the following proviso shall be added namely :—

"Provided that the Board of Revenue may by order authorize an Officer to compound the offence under this section on payment of a reduced amount".

7. **Substitution of Fifth Schedule.**—For the "FIFTH SCHEDULE" to the principal Act, the following Schedule shall be substituted namely:—

**THE FIFTH SCHEDULE**

**Goods in respect of which tax is leviable on two points under sub-section (1)**

or sub-section (2) of section 5

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Description of goods</th>
<th>First point of</th>
<th>Rate of tax (Per)</th>
<th>Second point</th>
<th>Rate of tax (Per)</th>
<th>Where there are no two points of tax</th>
</tr>
</thead>
</table>


<p>| | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
<td>(4)</td>
<td>(5)</td>
<td>(6)</td>
<td>(7)</td>
<td>(8)</td>
</tr>
<tr>
<td>1</td>
<td>Foamed rubber sheets, cushions and pillows and other articles of foamed rubber</td>
<td>Levy cent)</td>
<td>of levy cent)</td>
<td>sale in the State (Per cent)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5 to a registered dealer</td>
<td>15</td>
<td>2</td>
<td></td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5 to a person other than a registered dealer</td>
<td>17</td>
</tr>
<tr>
<td>2</td>
<td>Foreign Liquor</td>
<td></td>
<td></td>
<td></td>
<td>do</td>
<td>60</td>
<td>do</td>
</tr>
<tr>
<td></td>
<td>Explanation:—Foreign Liquor means any liquor manufactured in any country other than India and brought to India</td>
<td></td>
<td></td>
<td></td>
<td>do</td>
<td>15</td>
<td>do</td>
</tr>
<tr>
<td>3</td>
<td>Laminated sheets and expanded Polystyrene of all kinds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5 to a registered dealer</td>
<td>45</td>
<td>15</td>
<td></td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5 to a person other than a registered dealer</td>
<td>60</td>
</tr>
<tr>
<td>4</td>
<td>Liquor other than foreign liquor, arrack and toddy</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Explanation:—
"Liquor" means and includes toddy, wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, cocoa brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State.
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Rate</th>
<th>Duty</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Lubricating oil, grease, brake fluid, transformer oil and other quenching oils</td>
<td>do</td>
<td>10</td>
<td>do</td>
<td>1</td>
<td>do</td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Plywood, veneer plywood and hardboards and veneers not covered by entry 180 of the First Schedule</td>
<td>do</td>
<td>10</td>
<td>do</td>
<td>2</td>
<td>do</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Rubber products other than those specifically covered by the First Schedule</td>
<td>do</td>
<td>8</td>
<td>do</td>
<td>2</td>
<td>do</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) (2) (3) (4) (5) (6) (7) (8)</td>
<td>All kinds of suit cases, brief cases</td>
<td>do</td>
<td>10</td>
<td>do</td>
<td>1</td>
<td>do</td>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Synthetic rubber products excluding those coming under entry 10 of this Schedule</td>
<td>do</td>
<td>10</td>
<td>do</td>
<td>2</td>
<td>do</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Synthetic rubber foam Polyurethene foams and plastic foams and their products except tread rubber</td>
<td>do</td>
<td>15</td>
<td>do</td>
<td>2</td>
<td>do</td>
<td>17</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.
THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 1989 [1]

(Act 11 of 1989)

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.— WHEREAS it is expedient to provide for the issue of transit passes for the transit of goods through the State, to check the evasion of sales tax;

BE it enacted in the Fortieth Year of the Republic of India as follows: —

1. Short title and commencement.— (1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1989.

(2) It shall be Deemed to have come into force on the 25th day of November, 1988.

2. Insertion of new section 30B.— After section 30 A of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), the following section shall be inserted, namely: —

“30B. Transit of goods through the State and issue of transit pass.— (1) When a vehicle or vessel carrying goods from any place outside the State and bound for any place outside the State passes through the State, the owner or driver or person in charge of such vehicle or vessel shall obtain a transit pass in the prescribed form for such goods from the officer-in-charge of the first check post after his entry into the State and deliver it to the officer-in-charge of the last check post before his exit from the State.

(2) If the owner or driver or person in charge of such vehicle or vessel fails to deliver the transit pass for such goods referred to in sub-section (1) to the last check post, it shall be presumed that such goods which are liable to tax under this Act have been delivered within the State for sale:

Provided that where the goods carried by such vehicle or vessel are after their entry into the State, transported outside the State by any other vehicle or conveyance, the onus of proving that goods have actually moved out of the State, shall be on the owner or driver or person in charge of the vehicle or the vessel, as the case may be.

(3) Where it is presumed under sub-section (2) that the goods carried in a vehicle or vessel have been delivered within the State for sale by the owner or driver or person in charge of the vehicle or vessel, such owner or driver or person in charge of the vehicle or vessel shall be jointly or severally liable to pay tax which shall be assessed and recovered in accordance with the relevant provision of this Act, irrespective of the limit of any turnover together with an amount of penalty not exceeding twice the amount of such tax as may be assessed, after having given to the person or persons aforesaid an opportunity
of being heard by the assessing authority under whose jurisdiction the check post is situate.

(4) Where any person consigns any goods or transports any goods from another State into the State and where the particulars furnished in the declaration prescribed in clause (b) of sub-section (2) of section 29 are false or the consignee or purchaser stated therein is found to be bogus or non-existent or is not traceable or denies such purchase, it shall, unless the consignor or the owner of the vehicle or the person in charge of the vehicle proves to the satisfaction of the assessing authority that the particulars furnished in the declaration are true, be presumed that such goods which are liable to tax under this Act have been sold in the State by the consignor or the owner of the goods or the owner or driver or person in charge of the vehicle or the person in charge of the goods or all of them jointly and they shall be jointly or severally liable to pay tax on such sales which shall be assessed and recovered in the manner provided in sub-section (3).

(5) For the purpose of this section, the owner or diver or person in charge of the vehicle or vessel shall, unless he is a registered dealer under this Act, be deemed to be a registered dealer for assessment of tax under this Act.”

3. Repeal and saving.— (1) The Kerala General Sales Tax (Second Amendment) Ordinance, 1988 (22 of 1988), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.
THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 1990 [1]

(Act 3 of 1990)

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.— WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963 for the purposes hereinafter appearing;

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

1. Short title and commencement.—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1990.

(2) Clauses (d) and (e) of section 5 shall be deemed to have come into force on the 1st day of April, 1984 and the remaining provisions shall be deemed to have come into force on the 29th day of August, 1989.

2. Amendment of Section 5A.—(1) In sub-section (1) of section 5A of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act),—

(a) in the opening paragraph, for the word and figure "section 5" the words, brackets and figures "sub-sections (1), (2), (3), (4) or (5) of section 5" shall be substituted;

(b) in clause (b), before the words "dispenses of" the words "uses or" shall be inserted.

3. Insertion of new section 19C.—After section 19B of the principal Act, the following section shall be inserted, namely:—

"19C. Protective assessment.—Notwithstanding anything to the contrary contained in any judgement, decree, order, direction or decision of any Court, Tribunal or other Authority, where the assessing authority has reason to believe that any person is, or was carrying on business in the name of, or in association with any other person, either directly or indirectly, whether as agent, employee, manager, power of attorney holder, guarantor or in any other capacity, such person and the person in whose name the registration certificate, if any, is taken, shall jointly and severally, be liable for the payment of the taxes, penalty or other amount due under this Act which shall be assessed, levied and recovered from all or any of such person or persons as if such person or persons are dealers:

Provided that before taking action under this section, the persons concerned shall be given a reasonable opportunity of being heard.".
4. **Amendment of section 29A.**—After sub-section (2) of section 29A of the principal Act, the following sub-sections shall be inserted, namely:

"(2A) Where the owner, driver or person in charge of the vehicle or vessel carrying the goods detained under sub-section (2) is found in collusion for such carrying of goods, the vehicle or vessel shall also be detained by the officer empowered under sub-section (1) and such vehicle or vessel shall be released only on the owner, driver or person in charge of it furnishing the security provided in sub-section (2). In case of failure to furnish the security as above, the officer detaining the vehicle shall have the power to order the vehicle or vessel being taken to the nearest Police Station or to any Check Post or office of the Agricultural Income Tax and Sales Tax Department for safe custody of the goods or the vehicle or the vessel or both:

Provided that where the owner, driver or person in charge of a vehicle or vessel carrying goods is found guilty of the offence under this sub-section for a second or a subsequent time, such vehicle or vessel may be detained for a period not exceeding 30 days from the date of furnishing the security.

(2B) If such officer has reason to believe that the tax payable for the sale or purchase of the goods under transport is not paid or the dealer whose goods are transported has not paid any tax in accordance with the procedure prescribed or has at any time defaulted payment of any tax for any period, such officer may allow the transport of the goods only after realising the tax due on the turnover of the goods transported. If such dealer or driver or person in charge of the goods refuses to pay the tax aforesaid, the goods shall be detained by such officer and shall be dealt with in the manner provided in this section as if the transport of goods were an attempt to evade payment of tax due under this Act.".

5. **Amendment of the First Schedule.**—In the First Schedule to the principal Act,—

(a) after serial number 57 and the entries relating thereto, the following serial number and entries shall be inserted, namely:

"57A. Copper Sulphate At the point of first sale in the State by a dealer who is liable to tax under section 5 4";

(b) to serial number 81, the following *Explanation* shall be added, namely:

"*Explanation.*—Slotted angles when assembled form furniture or rack shall be deemed to be furniture for the purpose of this entry.";
(c) for each entry under column (3) against serial number 140 (i) to (xxi), the following entry shall respectively be substituted, namely:

"At the point of sale in the State by any Oil Company liable to tax under section 5 except where the sale is by any Oil Company to another Oil Company and at the point of first sale in the State by a dealer who is liable to tax under section 5 when the sale is not by an Oil Company";

(d) in the entry under column (2) against serial number 155, after the words "Raw Bathis", the words "agarbathis and other scented sticks" shall be added;

(e) in the entry under column (2) against serial number 179, after the words "including chillies", the word "garlic" shall be inserted.

6. Amendment of the Second Schedule. — In the Second Schedule to the principal Act,—

(a) for serial number 5 and the entries relating thereto, the following serial number and entries shall be substituted, namely:

"5. Hides and skins whether in a raw or dressed state,—

(a) Purchased within the State At the point of last purchase in the State by a dealer who is liable to tax under section 5

(b) Purchased from outside the State At the point of first sale in the State by a dealer who is liable to tax under section 5

(b) for serial number 7 and the entries relating thereto, the following serial number and entries shall be substituted, namely:

"7. Groundnuts and groundnut seeds,—

(a) Purchased within the State At the point of last purchase in the State by a dealer who is liable to tax under section 5

(b) Purchased from outside the State At the point of first sale in the State by a dealer who is liable to tax under section 5

7. Repeal and saving. — (1) The Kerala General Sales Tax (Second Amendment) Ordinance, 1989 (7 of 1989) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.
THE KERALA GENERAL SALES TAX
(AMENDMENT) ACT, 1995 [1]

(ACT 11 OF 1995)

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—whereas it is expedient to amend the Kerala General Sales Tax Act, 1963 for the purposes hereinafter appearing;

be it enacted in the Forty-sixth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1995.

(2) It shall be deemed to have come into force on the 1st day of April, 1984.

2. Amendment of section 2.—In section 2 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act),—

(1) after item (b) of Explanation 4 of clause (xxi), the following item shall be inserted, namely:—

"(c) for the purpose of this Act, the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract shall be deemed to have taken place in the State, if the goods are within the State at the time of such transfer, irrespective of the place where the agreement of works contract is made, whether the assent of the other party to the contract is prior or subsequent to such transfer."

(2) to clause (xxv), the following proviso shall be added, namely:—

"Provided that the taxable turnover of a dealer in respect of transfer of property involved in the execution of works contract shall, during the period commencing on and from the 1st day of April, 1984 and ending with the 31st day of March, 1991, be arrived at after deducting the amounts mentioned in section 5C."

(3) in clause (xxvii), to Explanation IA, the following Note shall be added, namely:—

"Note.—Sub-clause (i) to Explanation IA as substituted by the Kerala Finance Act, 1987 (18 of 1987) shall be deemed to have come into force on the 1st day of April, 1984."

3. Insertion of new section 5C.—After section 5B of the principal Act, the following section shall be inserted, namely:—
"5G. Deduction of certain amounts in arriving at the taxable turnover of a dealer in respect of transfer of property in the execution of works contract.— The taxable turnover of a dealer in respect of transfer of property involved in the execution of works contract shall, during the period commencing on and from the 1st day of April, 1984 and ending with the 31st day of March, 1991, be arrived at after deducting the following amounts from the total amount received or receivable by the dealer for the execution of the contract—

(a) all amounts relating to the sale of any goods involved in the execution of works contract which are specifically exempted from tax under any of the provisions of this Act;

(b) all amounts paid to the sub-contractors as consideration for execution of works contract whether wholly or partly:

Provided that no such deduction shall be allowed unless dealer claiming deduction, produces proof that the sub-contractor is a registered dealer liable to pay tax under this Act and that the turnover of such amounts is included in the return filed by such sub-contractor; and

(c) all amounts towards labour charges and other service charges such as—

(i) charges for planning and designing and the architect's fee;

(ii) charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract;

(iii) cost of consumables used;

(iv) cost of establishment of the dealer;

(v) profit earned by the dealer to the extent it is relatable to supply of labour and services:

not involving any transfer of property in goods, and actually incurred in connection with the execution of the works contract; or such amounts calculated at the rate specified in column (3) of the Table below, if they are not ascertainable from the books of accounts maintained and produced by the dealer.

THE TABLE

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Type of works contract</th>
<th>Labour or other charges as a percentage value of the works contract</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>Electrical contracts</td>
<td>20</td>
</tr>
</tbody>
</table>

2. All structural contracts 30
3. Sanitary contracts 33.5
4. Retrading contracts 50
5. Dyeing and Textile Printing contracts 50
6. Photography and Printing contracts 30
7. Sculptural contract or contract relating to arts 70
8. Refrigeration, air conditioning or other machinery, rolling shutters, cranes, installation contracts 15
9. All other contracts 30

4. Validation.—(1) Notwithstanding any judgement, decree or order of any court, tribunal or other authority, any assessment, levy or collection of any tax on the turnover of a dealer in respect of transfer of property in the execution of works contract, during the period commencing on and from the 1st day of April, 1984 and ending with the 31st day of March, 1991 made or purporting to have been made under the principal Act before the 18th day of May, 1995, shall be deemed to be as valid and effective as if such assessment, levy or collection had been made under the principal Act as amended by this Act, and accordingly—

(a) all acts, proceedings or things done or taken by any officer or authority in connection with the assessment, levy or collection of such tax shall, for all purposes, be deemed to be, and to have always been, done or taken in accordance with law;

(b) no suit or other proceedings shall be maintained or continued in any Court, Tribunal or other authority for the refund of any such tax so collected;

(c) no court shall enforce any decree or order directing the refund of any such tax so collected; and

(d) any such tax assessed under the principal Act before the 18th day of May, 1995, but not collected before that date, shall be recovered in the manner provided under the principal Act as amended by this Act and the rules made thereunder.
(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person from claiming refund of any tax paid by him in excess of the amount due from him under the principal Act as amended by this Act.

5. Repeal and saving.— (1) The Kerala General Sales Tax (Amendment) Ordinance (11 of 1995), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.
THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 1999[1]

( ACT 10 OF 1999 )

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.-- WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963 for the purposes hereinafter appearing;

BE it enacted in the Fiftieth Year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1999.

(2) Section 3 of this Act shall be deemed to have come into force on the 1st day of April, 1998 and the remaining provisions shall be deemed to have come into force on the 29th day of September, 1998.

2. Amendment of section 17.--In section 17 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act),--

(a) in the second proviso to sub-section (6), for the word, figures and letters the "30th September,1998", the words, figures and letters "the 31st day of March, 1999" shall be substituted;

(b) in the proviso to sub-section (8), for the words, figures and letters " the 30th day of September, 1998", the words, figures and letters "the 31st day of March, 1999" shall be substituted.

3. Amendment of the First Schedule.--In the First Schedule to the principal Act, in the entries in column (2) against Serial No. 87,--

(a) for the word "beverages", the words "Beverages, Horlicks, Boost, Bournvita, Complan" shall be substituted;

(b) for the existing Explanation, the following Explanation shall be substituted, namely:-

"Explanation.- Powders, tablets, granules and concentrates used for the preparation of non-alcoholic drinks or beverages shall, whether or not they are bottled or canned, be liable to tax under this entry."

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.
THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 2002

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.-WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963 (15 of 1963) for the purposes hereinafter appearing;

BE it enacted in the Fifty-third year of the Republic India as follows:--

1. Short title and commencement.- (1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 2002.

(2) Clauses (a), (b), (c) and (e) of section 3 and section 4 of this Act shall be deemed to have come into force on the 31st day of December, 2001 and section 2, clause (d) of section 3 and section 5 of this Act shall be deemed to have come into force on the 3rd day of April, 2002.

2. Amendment of section 5D.- In the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in the proviso to section 5D, in clause (a) for the words and figures “serial No.12 of the Fifth Schedule”, the words and figures “serial No.108 of the First Schedule” shall be substituted.

3. Amendment of the First Schedule.- In the First Schedule to the principal Act,-

(a) after serial numbers 49 and entries against it, the following serial number and entries shall, respectively, be inserted, namely:-
“49 A. Cutlery At the point of first sale in the State 12”; by a dealer who is liable to tax under section 5

(b) after serial number 56 and the entries against it, the following serial number and entries shall, respectively, be inserted, namely:

“56 A Computer Software At the point of first sale in the State by a dealer who is liable to tax under section 5”

(c) in the entries against item (i) of serial number 106, in column (4) for the figure “4”, the figure “8” shall be substituted;

(d) after serial number 107 and the entries against it, the following serial number and entries shall, respectively, be inserted, namely:

“108 Petroleum products, namely:

(i) High Speed Diesel Oil At the point of sale in the State by any Oil Company liable to tax under section 5 except where
the sale is by an Oil Company to another Oil Company and at the point of first sale in the State by a dealer who is liable to tax under section 5 when the sale is not by an Oil Company

<table>
<thead>
<tr>
<th>(ii)</th>
<th>Kerosene</th>
<th>do</th>
<th>18</th>
</tr>
</thead>
<tbody>
<tr>
<td>(iii)</td>
<td>Motor spirit including Light Diesel Oil (LDO) and excluding petrol, aviation turbine fuel and high speed diesel oil</td>
<td>do</td>
<td>50</td>
</tr>
<tr>
<td>(iv)</td>
<td>Naphtha</td>
<td>do</td>
<td>40</td>
</tr>
<tr>
<td>(v)</td>
<td>Petrol other than Naphtha</td>
<td>do</td>
<td>44</td>
</tr>
<tr>
<td>(vi)</td>
<td>Other Petroleum Products not elsewhere mentioned in this Schedule or in the Second Schedule</td>
<td>do</td>
<td>40</td>
</tr>
<tr>
<td>(vii)</td>
<td>Aviation Turbine Fuel including Aviation Gasoline</td>
<td>do</td>
<td>50</td>
</tr>
<tr>
<td>(viii)</td>
<td>Liquified Petroleum Gas</td>
<td>At the point of first sale in the State by a dealer who is liable to tax under section 5.</td>
<td>22</td>
</tr>
<tr>
<td>(ix)</td>
<td>Lubricating oil, grease, brakefluid, transformer oil and other quenching oils.</td>
<td>do</td>
<td>33</td>
</tr>
</tbody>
</table>
Explanation:- For the purpose of serial Number 108 (i) to (ix) above, “Oil Company” means the Cochin Refineries Ltd., Indian Oil Corporation Ltd., Bharat Petroleum Corporation Ltd., Hindustan Petroleum Corporation Ltd., Indo Burma Petroleum Company Ltd., and includes such other company as the Government may, by notification in the Gazette specify in this behalf.

(e) for serial number 140 and the entries against it, the following serial number an entries shall, respectively, be substituted, namely:-

“140 (i) Stainless steel sheets not falling under the Second Schedule. At the point of first sale in the State by a dealer who is Liable to tax under section 5.

(ii) Articles of stainless steel not falling under the Second Schedule. At the point of first sale in the State by a dealer who is liable to tax under section 5.

4. Amendment of the Third Schedule.- In the Third Schedule to the principal Act, serial number 12A and the entry against it shall be omitted.

5. Amendment of the Fifth Schedule.- In the Fifth Schedule to the Principal Act, serial number 12 and the entries against it and the Explanation thereunder shall be omitted.

6. Repeat and saving.- (1) The Kerala General Sales Tax (Amendment) Ordinance, 2002 (2 of 2002) and the Kerala General Sales Tax (Second Amendment) Ordinance, 2002 (4 of 2002) are hereby repealed.
(2) Notwithstanding such repeal, anything done or deemed to have been done or any action taken or deemed to have been taken under the principal Act as amended by the said Ordinances shall be deemed to have been done or taken under the principal Act as amended by this Act.

1 Received the assent of the Governor on 08-07-2002 and published in the Kerala Gazette Extraordinary No.986 dated 09-07-2002.

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.- WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963 for the purpose hereinafter appearing;

BE it enacted in the Fifty-fourth Year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 2003.

(2) It shall be deemed to have come into force on the 26th day of October, 2002.

2. Amendment of section 17.- In the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in section 17, for sub-section (4) and the provisos thereunder, the following sub-section and provisos shall be substituted, namely:-

"(4) Notwithstanding anything to the contrary contained in sub-sections (3) and (4A), the assessing authority may accept the return for any year, the assessment relating to which has not been completed along with the statements prescribed, which are in accordance with the provisions of the Act and the Rules made thereunder, submitted by a dealer, having dealings in goods coming under the Third Schedule to the Act, irrespective of any limit in turnover, or by a dealer whose total turnover specified in the return submitted by him for the year to which the assessment relates does not exceed rupees fifteen lakhs or by a dealer having dealings only at non-taxable points of goods coming under the First, Second or Fifth Schedule and whose total turnover specified in the return does not exceed rupees forty lakhs or by a dealer the tax payable by whom for the said year does not exceed rupees five thousand and assess the dealer on the basis of such return:

Provided that every year out of the assessments relating to the preceding year to be completed under this sub-section, the Deputy Commissioner may select twenty per cent by following such procedure as may be specified by the Commissioner, for detailed scrutiny of the accounts and other records and if the dealer is found to have not accounted any purchases or sales or otherwise attempted to evade payment of tax, the assessment of the dealer for the previous five years may be re-opened and escaped turnover shall be assessed or levy of tax be made after following the procedure prescribed in sub-section (3) and the limitation prescribed under any of the provisions of the Act shall not apply to such cases:

Provided further that where the return filed by any dealer falling under any of the categories referred to in this sub-section is not accompanied by any statement required by this Act or the rules made thereunder, in support of any claim or exemption from or
reduction in the rate of tax, the assessing authority shall, after due notice to the dealer, complete the assessment on the basis of the turnover conceded in the return, disallowing the claim for such exemption or reduction to the extent to which it is not proved:

Provided also that where any evasion of tax is detected against any dealer whose assessments have been completed under this sub-section, the dealer shall cease to be eligible for assessment under this sub-section for any subsequent period."

3. Repeal and saving.- (1) The Kerala General Sales Tax (Amendment) Ordinance,2002 (9 of 2002) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the provisions of the principal Act as amended by this Act.
ACT 7 OF 2003

THE KERALA GENERAL SALES TAX (THIRD AMENDMENT) ACT, 2003 [1]

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.- WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963 for the purpose hereinafter appearing;

BE it enacted in the Fifty-fourth Year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Kerala General Sales Tax (Third Amendment) Act, 2003.

(2) It shall come into force on the 1st day of July, 2003.

2. Amendment of section 5D.- In the Kerala General Sales Tax Act, 1963 (15 of 1963), in section 5D, the second proviso, shall be omitted.

3. Validation.- Notwithstanding anything contained in the Kerala General Sales Tax Act, 1963, if any registered dealer has collected any sum purporting to be additional sales tax under section 5D during the period from the 1st day of April, 2003 to the date of coming into force of the Kerala General Sales Tax (Third Amendment) Act, 2003, the amount so collected shall be deemed to have been validly collected under the provisions of the Kerala General Sales Tax Act, 1963, as amended by this Act and accordingly the dealer shall be liable to remit the amount to the Government on or before the 31st day of July, 2003, by declaring it in the monthly return in which case the penal provision of the said Act shall not apply.
THE KERALA GENERAL SALES TAX (SECOND AMENDMENT) ACT, 2003
[1]

An Act further to amend the Kerala General Sales Tax Act, 1963.

Preamble.--WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Fifty-fourth Year of the Republic of India as follows:--

1. Short title and commencement.--(1) This Act may be called the Kerala General Sales Tax (Second Amendment) Act, 2003.

(2) Sections 2, 5 and 6 of this Act shall be deemed to have come into force on the 28th day of May, 2002, section 3 of this Act shall be deemed to have come into force on the 5th day of August, 2002 and section 4 of this Act shall be deemed to have come into force on the 29th day of July, 1996 and the remaining provisions shall be deemed to have come into force on the 24th day of April, 2003.

2. Amendment of section 2.--In section 2 of the Kerala General Sales Tax Act, 1963 (15 of 1963)(hereinafter referred to as the principal Act),--

(1) after clause (XVA), the following clause shall be inserted, namely:--

"(XVB) "notified goods" means, coffee, rubber, cardamom, ginger, pepper, arecanut, cashewnut, iron and steel and any other goods notified by the Government;".

(2) after clause (xxiia), the following clause shall be inserted, namely:--

"(xxiib) "smuggling" means transportation of goods without proper documents as specified in sub-section (1) of section 30E of the Act;".

3. Amendment of section 7.--In section 7 of the principal Act, after sub-section (7B), the following sub-section shall be inserted, namely:--

"(7C) Every awardee shall obtain from the contractor or assessee who is liable to tax under clause (iv) of sub-section (1) of section 5 and opted for payment of tax under sub-section (7) or (7A) of section 7 of the Act, a certificate issued by the assessing authority with regard to the tax liability excluding the turnover in respect of inter-state sale and import and shall deduct the tax due as per the said certificate at every time including advance payment and remit it to the Government on or before the fifth day of the succeeding month from the date of such deduction in the prescribed manner."
4. **Amendment of section 22.**- In section 22 of the principal Act, in sub-section (1), after the words "pay over the same" and before the word "Government", the following words shall be inserted, namely:

"after giving set off to the entry tax, if any, already paid.".

5. **Insertion of new sections 30E and 30F.**- In the principal Act, in sub-section (1), after the words "pay over the same" and before the word "Government", the following words shall be inserted, namely:

"30E. Confiscation by authorised officers of notified goods, vessel or vehicle in case of smuggling.-(1) Notwithstanding anything contained in this Act, the owner or other person in charge of a vehicle or vessel while transporting into or out of the State, coffee, rubber, cardamom, ginger, pepper, arecanut, cashewnut, iron and steel and any other goods notified by the Government, the value of which exceeds rupees two thousand and five hundred or such amount as notified by the Government from time to time, shall carry with him in addition to the documents prescribed under section 29 of the Act, a permit issued by the officer empowered in this behalf or the assessing authority, as the case may be, in the prescribed form.

*Note:*--If the transport of notified goods is not accompanied by the documents

specified in sub-section (1) above, it shall be deemed to be smuggling of the notified goods for the purposes of the Act.

(2) Any officer authorised by the Government in this behalf shall have the power to intercept and search the vehicle or vessel or any conveyance referred to in sub-section (1), at any place within the State for the purpose of enabling such officer to verify whether any notified goods are being transported in contravention of sub-section (1).

(3) If on verification, such officer has reason to suspect that the notified goods are being transported in contravention of the provisions of sub-section (1), he may without any unreasonable delay, produce the goods and the vehicle before such officer authorised by the Government by notification in the Gazette, not below the rank of an Inspecting Assistant Commissioner.

(4) Where the authorised officer is satisfied that the driver or other person in charge of the vehicle or vessel transported the notified goods in contravention of sub-section (1), or the documents produced are false or reasonably suspected to be false in respect of the particulars furnished therein, the authorised officer shall have the power to seize and detain the notified goods along with vehicle or vessel:

Provided that before taking action of seizure and detention, the authorised officer shall give the person in charge of the notified goods and the owner of the notified goods,
if ascertainable, and to the owner of the vehicle or vessel a notice in writing informing
him the reason for the seizure and detention and an opportunity of being heard:

Provided further that the authorised officer may release the notified goods and
the vehicle or vessel seized and detained, if the owner or the person in charge of the
notified goods or owner or person in charge of the vehicle or vessel files an option to pay
in lieu of seizure and detention, a penalty equal to thrice the amount of tax due at the rate
applicable to the goods liable to seizure and detention and twice the amount of tax due or
an amount of rupees fifty thousand whichever is higher for the release of the vehicle or
vessel in lieu of detention:

Provided also that if the owner of the vehicle or vessel produces the permit
prescribed in sub-section (1) and the owner of the notified goods proves the bonafides
of the transport of goods within seven days of the seizure and detention, the authorised
officer shall release the goods and the vehicle.

(5) Notwithstanding anything contained in the foregoing provisions, if the owner
or person in charge of the notified goods or the owner or person in charge of the vehicle
fails to prove the genuineness of the transport of the goods or to remit the penalty as
specified in the second proviso to sub-section (4) within 30 days from the date of seizure
and detention of goods and the authorised officer has reasons to believe that the owner or
the persons in charge of the vehicle or vessel has transported the notified goods to evade
payment of tax with the knowledge or connivance of the owner of the goods, the
authorised officer may confiscate the vehicle or vessel along with the notified goods.

(6) No order confiscating any vehicle or vessel shall be made under sub-section
(5), if the owner or the person in charge of the vehicle or vessel proves to the satisfaction
of the authorised officer that it was used for carrying the notified goods without the
knowledge or connivance of the owner himself, his agent, if any, or the person in charge
of such vehicle or vessel and that each of them has taken all reasonable and necessary
precautions against such use:

Provided that the authorised officer shall serve notice to the owner of the vehicle
or vessel or the person in charge of the vehicle or vessel or the owner of the notified
goods, if ascertainable, intimating the reason for the confiscation of the vehicle or vessel
and an opportunity of being heard. The authorised officer shall also afford an
opportunity to pay a penalty equal to thrice the amount of tax attempted to be evaded by
the owner of the goods and rupees one lakh by the owner or person in charge of the
vehicle or vessel in lieu of confiscation of vehicle. If the owner of the notified goods is
not ascertainable or not willing to remit the penalty specified, the owner of the vehicle or
vessel or the person in charge of the vehicle or vessel shall pay thrice the amount of tax
sought to be evaded and an amount of rupees one lakh in lieu of confiscation of the
notified goods and vehicle or vessel.
(7) The permit referred to in this section shall be obtained either from the officer empowered to in this behalf in the border checkpost or from the assessing authority, as the case may be, for the transport of notified goods into or out of the State.

(8) Any person aggrieved by an order under sub-section (6) may, within thirty days from the date of communication to him of such order, file an application for revision, in such manner and in such form, as may be prescribed and accompanied by a fee of rupees five hundred before the Deputy Commissioner and the Deputy Commissioner may pass such orders thereon as he think fit:

Provided the Deputy 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 revision within the said period.

(9) Any person aggrieved by an order under sub-section (8) may within thirty days from the date of communication to him of such order, file a revision in such manner and in such form as may be prescribed and accompanied by a fee of rupees five hundred before the Commissioner and the decision of the Commissioner shall be final:

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.

(10) Where an order of confiscation under this section has become final in respect of any goods, vehicle or vessel, such goods, vehicle or vessel, as the case may be, shall vest in the Government free from all encumbrances.

(11) the award of confiscation under this section shall not prevent the infliction of any punishment to which the person affected thereby is liable under the Act.

30F. Procedure as to perishable goods seized under section 30E.--(1) Notwithstanding anything contained in section 30E, the authorised officer may direct the sale of any goods seized under that section which is subject to speedy and natural decay and remit the sale proceeds into the Government Treasury.

(2) The authorised officer may deal with the proceeds of the sale of goods under sub-section (1) in the same manner as he might have dealt with the goods, if it had not been sold.

6. Amendment of section 31.--In section 31 of the principal Act, after clause (ii), the following clause shall be inserted, namely:--

"(iii) Any person who undertakes to transport or deliver any consignment of notified goods in any vehicle or vessel or any other conveyance exceeding the value of rupees two thousand and five hundred or such amount as notified by the Government
from time to time, shall have a permit obtained from the authority as prescribed in sub-
section (7) of section 30E."


(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or take under the principal Act as amended by this Act.