The Kerala Provisional Collection of Revenues Act, 1985
Act 10 of 1985

Keyword(s):
Declared Provision, Legislative Assembly

Amendment appended: 19 of 1991
An Act to provide for the immediate effect for a limited period of provisions in Bills for giving effect to budget proposals

Preamble.- WHEREAS the proposals relating to imposition or increase of taxes, duties, cesses, fees and other revenues in the budget speech for each financial year have to be given effect to with effect from the commencement of the financial year to which [2], (those proposals relate or with immediate effect)

BE it enacted in the Thirty-six year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Kerala Provisional Collection of Revenues Act, 1985.

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

2. Definitions.- In this Act,-

• “declared provision” means a provision in a Bill in respect of which a declaration has been made under section 3;

• “Legislative Assembly” means the Legislative Assembly of the State of Kerala.

3. Power to make declarations under this Act.- Where a Bill to be introduced in the Legislative Assembly on behalf of the Government provides for the imposition or increase of any tax, duty, cess, fee or other revenue, the Government may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have effect from the 1st day of April following the date of introduction of the Bill [3]. (or shall have immediate effect from the date of introduction of the Bill)

4. Effect of declarations under this Act and duration thereof.- (1) A declared provision shall have the force of law on the 1st day of April following the date on which the Bill containing it is introduced in the Legislative Assembly [4]. (or on the date on which the Bill containing it is introduced in the Legislative Assembly, as the case may be)

(2) A declared provision contained in a Bill shall cease to have the force of law under the provisions of this Act,-

• when it comes into operation as an enactment with or without amendment; or
• if it has not already ceased to have the force of law under clause (a) or clause (b),
then on the expiry of one hundred and twenty days 5. (from the date of coming in to force
of the Bill under sub-section (1) )

5. Certain refunds to be made when declaration ceases to have effect .- (1) Where a
declared provision comes into operation as an enactment in an amended from before the
expiry of the period referred to in clause © of sub-section (2) of section 4, refunds shall
be made of all taxes, duties, cesses, fees and other revenues collected which would not
have been collected if the provision adopted in the enactment had been the declared
provision:

Provided that the rate at which refunds of any tax, duty, cess, fee or other revenue
may be made under this sub-section shall not exceed the difference between the rate of
such tax, duty, cess, fee or other revenue proposed in the declared provision and the rate
of such tax, duty, cess, fee or other revenue in force immediately before 6. (the date on
which the bill has come into force under sub-section (1) of section 4 ).

(2) Where a declared provision ceases to have the force of law under clause (b) or
clause (c) of sub-section (2) of section 4, refunds shall be made of all taxes, duties,
cesses, fees and other revenues collected which would not have been collected if the
declaration in respect of it had not been made.

(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), the
amount to be refunded under this section may, at the option of the person entitled to the
refund, be adjusted against any tax, duty, cess, fee or other revenue which is, or may
become recoverable, from such person.

6. Repeal and saving .- (1) The Kerala Provisional Collection of Revenues
Ordinance, 1984 (93 of 1984), is 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 said Ordinance shall be deemed to
have been done or taken under this Act.
THE KERALA PROVISIONAL COLLECTION OF REVENUES

(AMENDMENT) ACT, 1991

(ART 19 OF 1991)

An Act to amend the Kerala Provisional Collection of Revenues, Act 1985

Preamble. —WHEREAS it is expedient further to amend the Kerala Provisional Collection of Revenues Act, 1985, for the purposes hereinafter appearing;

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

1. Short title and commencement.—(1) This Act may be called the Kerala Provisional Collection of Revenues (Amendment) Act, 1991.

(2) It shall come into force.

2. Amendment of the Preamble.—In the preamble to the Kerala Provisional Collection of Revenues Act, 1985 (10 of 1985) (hereinafter referred to as the principal Act) for the words “those proposals relate;” the words “those proposals relate or with immediate effect;” shall be substituted.

3. Amendment of section 3.—In section 3 of the principal Act, after the words “introduction of the Bill” the words “or shall have immediate effect from the date of introduction of the Bill” shall be added.

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

(i) In sub-section (1) after the words “in the Legislative Assembly” the words “or on the date on which the Bill containing it is introduced in the Legislative Assembly, as the case may be” shall be added.

(ii) In clause (c) of sub-section (2), for the words “from the first day of April following the date on which the Bill containing it was introduced” the words “from the date of coming into force of the Bill under sub-section (1)” shall be substituted.

5. Amendment of section 5.—In the proviso to sub-section (1) of section 5 of the principal Act for the words “the first day of April following the date of introduction of the Bill” the words “the date on which the Bill has come into force under sub-section (1) of section 4” shall be substituted.