The following Ordinance promulgated by the Governor of Kerala on the 15th day of May, 2020 is hereby published for general information.

By order of the Governor,

ARAVINTHA BABU P. K.,
Law Secretary.
ORDINANCE No. 33 OF 2020

THE KERALA GENERAL SALES TAX (AMENDMENT) ORDINANCE, 2020

Promulgated by the Governor of Kerala in the Seventy-first Year of the Republic of India.

AN

ORDINANCE

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;

AND WHEREAS, the Legislative Assembly of the State of Kerala is not in session, and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. Short title and commencement.—(1) This Ordinance may be called the Kerala General Sales Tax (Amendment) Ordinance, 2020.

(2) It shall come into force at once.

2. Act 15 of 1963 to be temporarily amended.—During the period of operation of this Ordinance, the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), shall have effect subject to the amendment specified in section 3.

3. Amendment of the Schedule.—In the principal Act, in the SCHEDULE, in serial number 2, under the heading ‘Foreign Liquor’, for the entries “27, 80, 102, 72, 212, 202” against sub-entries (i), (ii), (iii), (iv) and sub-item (a) and (b) of sub-entry (v), the entries “37, 115, 112, 82, 247, 237” shall, respectively, be substituted.

ARIF MOHAMMED KHAN,
GOVERNOR.