



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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No.

665

GOVERNMENT OF KERALA

Law (Legislation-A) Department

NOTIFICATION

No. 7092/Leg.A2/2020/Law.

Dated, Thiruvananthapuram 10th February, 2021  
28th Makaram, 1196

21st Magha, 1942.

The following Ordinance promulgated by the Governor of Kerala on the 9th day of February, 2021 is hereby published for general information.

By order of the Governor,

ARAVINTHA BABU P. K.,  
Law Secretary.



**ORDINANCE No. 18 OF 2021****THE KERALA GENERAL SALES TAX  
(AMENDMENT) ORDINANCE, 2021**

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

*AN*

***ORDINANCE***

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

*Preamble.*—WHEREAS, the Kerala General Sales Tax (Amendment) Ordinance, 2020 (33 of 2020) was promulgated by the Governor of Kerala on the 15th day of May, 2020;

AND WHEREAS, a Bill to replace the said Ordinance by an Act of the State Legislature could not be introduced in, and passed by the Legislative Assembly of the State of Kerala during its session which convened on the 24th day of August, 2020;

AND WHEREAS, in order to keep alive the provisions of the said Ordinance, the Kerala General Sales Tax (Amendment) Ordinance, 2020 (48 of 2020) was promulgated by the Governor of Kerala on the 26th day of September, 2020;

AND WHEREAS, though a Bill to replace the said Ordinance by an Act of the State Legislature was published as Bill No. 276 of the Fourteenth Kerala Legislative Assembly, the same could not be introduced in, and passed by the Legislative Assembly of the State of Kerala, during its session which convened on 31st day of December, 2020 and also during its session which commenced on the 8th day of January, 2021 and ended on the 22nd day of January, 2021;

AND WHEREAS, under sub-clause (a) of clause (2) of Article 213 of the Constitution of India, the said Ordinance will cease to operate on the 11th day of February, 2021;

AND WHEREAS, difficulties will arise if the provisions of the said Ordinance are not kept alive;



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, 2021.

(2) It shall be deemed to have come into force on the 16th day of May, 2020.

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.

4. *Repeal and saving.*—(1) The Kerala General Sales Tax (Amendment) Ordinance, 2020 (48 of 2020) 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 Ordinance.

ARIF MOHAMMED KHAN,  
GOVERNOR.

