



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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05th December 2022

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19th Vrischikam 1198

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14th Agrahayana 1944

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No.

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SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 22036/Legn1/2022/Leg.

Dated, Thiruvananthapuram, 5th December, 2022.

The Kerala General Sales Tax (Amendment) Bill, 2022 together with the Statement of Objects and Reasons and the Financial Memorandum is published, under Rule 69 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

A. M. BASHEER
Secretary



THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 2022**A****BILL**

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 Seventy-third 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, 2022.

(2) It shall come into force at once.

2. Amendment of the Schedule.- In the Kerala General Sales Tax Act, 1963 (15 of 1963) in the SCHEDULE, in serial number 2, under the heading 'Foreign Liquor', for the entries "112, 82, 247, 237" against sub-entries (iii), (iv) and sub-items (a) and (b) of sub-entry (v), the entries "116, 86, 251, 241" shall, respectively, be substituted.

STATEMENT OF OBJECTS AND REASONS

As per schedule to the Kerala General Sales Tax Act, 1963 under Foreign Liquor, the rate of tax of Beer not covered under sub-entry (ii) is 112 per cent, Wine not covered under sub-entry (i) is 82 per cent and Foreign Liquor not covered under sub-entries (i), (ii), (iii) and (iv) for which purchase value incurred is above rupees 400 per case is 247 per cent and for which purchase value incurred is upto rupees 400 per case is 237 per cent.

2. Now, the Government have decided to make an increase of 4% in the rate of Kerala General Sales Tax to be levied on the sales of the above mentioned Foreign Liquor.

3. The Bill is intended to achieve the above object.



FINANCIAL MEMORANDUM

The Bill if enacted and brought into operation, would not involve any additional expenditure from the Consolidated Fund of the State.

K. N. BALAGOPAL

