



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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Thiruvananthapuram,  
Monday

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15th November 2021

1197 തുലാം 30  
30th Thulam 1197

1943 കാർത്തികം 24  
24th Karthika 1943

നമ്പർ  
No.

3366

GOVERNMENT OF KERALA

Law (Legislation-A) Department

NOTIFICATION

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

Dated, Thiruvananthapuram

14th November, 2021

29th Thulam, 1197

23rd Karthika, 1943.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 13<sup>th</sup> day of November, 2021.

By order of the Governor,

V. HARI NAIR,  
Law Secretary.



**ACT 38 OF 2021****THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 2021**

*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 Seventy-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, 2021.

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

2. *Amendment of the Schedule.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as 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-items (a) and (b) of sub-entry (v), the entries “37, 115, 112, 82, 247, 237” shall, respectively, be substituted.

3. *Repeal and saving.*—(1) The Kerala General Sales Tax (Amendment) Ordinance, 2021 (105 of 2021) is hereby repealed.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 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.

