

Fourteenth Kerala Legislative Assembly
Bill No. 16

THE KERALA FINANCE BILL, 2016

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BILL

to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2016-2017.

Preamble.—WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2016-2017;

BE it enacted in the Sixty-seventh Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Finance Act, 2016.

2. *Amendment of Act 11 of 1957.*—In the Kerala Surcharge on Taxes Act, 1957 (11 of 1957), in section 3,—

(a) after sub-section (1A), the following sub-section shall be inserted, namely:—

“(1AA) The tax payable under section 6 of the Kerala Value Added Tax Act, 2003 (30 of 2004), shall, with respect to the sale of water, soda, soft drinks, fruit juices and other beverages whether aerated or not, intended for human consumption and sold in containers of plastic but excluding those sold in such containers of and above 20 litres, be increased by a surcharge at the rate of five per cent and the same shall be paid over to the Government and further, the provisions of the Kerala Value Added Tax Act, 2003 (30 of 2004) excluding those related to input tax credit and special rebate shall apply in relation to the said surcharge as they apply in relation to the tax payable under the said Act.”;

(b) in sub-section (2), for the word, brackets, figure and letter “sub-sections (1) and (1A)” the word, brackets, figure and letter “sub-sections (1), (1A) and (1AA)” shall be inserted;

(c) in sub-section (3), for the word, brackets, figure and letter “sub-sections (1) and (1A)” the word, brackets, figure and letter “sub-sections (1), (1A) and (1AA)” shall be inserted;

3. *Amendment of Act 17 of 1959.*—In the Kerala Stamp Act, 1959 (17 of 1959),—

(1) in section 2, in clause (l), after item (vii), the following items shall be inserted, namely:—

“(viii) an agreement relating to installation of ATM machine, between banks and the land owner or renewal of such an agreement.

(ix) an agreement relating to installation of Mobile Tower, between a company and the land owner or renewal of such an agreement.”;

(2) after section 28A, a new section 28B shall be inserted, namely:—

“28B. *Valuation of Flat/Apartment.*—Notwithstanding anything contained in this Act,—

(i) an instrument transferring land including flat/apartment, chargeable with duty, shall fully and truly set forth the value of the flat/apartment therein. For this purpose, the party executing the instrument shall furnish a valuation certificate of the flat/apartment conforming to the criteria approved by the Central Public Works Department for determining value of flat/apartment, issued by a competent authority, to be authorised by the Government, by notification in the Official Gazette, to perform such functions as may be specified by Government in that behalf;

(ii) the registering officer shall, before registering an instrument mentioned in clause (i) shall verify that it is accompanied by the valuation certificate issued by the competent authority and ensure that the value of such flat/apartment set forth in the instrument is not less than the value assessed by the competent authority.”;

(3) in the SCHEDULE,—

(a) in serial number 4, in column (3), for the words “Twenty Five rupees”, the words “Fifty rupees” shall be substituted;

(b) in serial number 5,—

(i) clauses (e) and (f) and the entries against it in column (3), shall be omitted;

(ii) clause (g) shall be re-lettered as clause (e);

(c) in serial number 21, in clause (i), in column (3), for the words “Six rupees” the words “Eight rupees” shall be substituted;

(d) in serial number 22, in clauses (i) and (iv), in column (3), for the words "Six rupees" the words "Eight rupees" shall be substituted;

(e) in serial number 23, for the existing entries in column (2) and (3), the following entries shall be substituted, namely:—

"Copy or extract, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees	Fifty rupees
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Exemptions

Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.”;

(f) in serial number 31, in clause (i), for the entry in column (3), the following entry shall be substituted, namely:—

“Three rupees for every rupees 100 or part thereof of the fair value of the land and the value of other properties set forth in the instrument or the value of all the properties set forth in the instrument, whichever is higher.”;

(g) in serial number 39, in column (3), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;

(h) in serial number 42, in clause (i), for the entry in column (3), the following entry shall be substituted, namely:—

“Three rupees for every rupees 100 or part thereof, of the fair value of the separated share or shares of land and the value of other properties in such separated share or shares set forth in the instrument or of the value of all the properties of the separated share or shares as set forth in the instrument, whichever is higher.”;

(i) in serial number 48, in clause (a), for the entry in column (3), the following entry shall be substituted, namely:—

“Three rupees for every rupees 100 or part thereof of the amount of the fair value of the land and the value of other properties or claims of which the right is relinquished in proportion to the right relinquished or the value of all the properties or claims of which the right is relinquished in proportion to the right relinquished or consideration for the release, whichever is higher.”;

(j) in serial number 51, in sub-clause (i) of clause (a), for the entry in column (3), the following entry shall be substituted, namely:—

“Three rupees for every rupees 100 or part thereof of the fair value of the land and the value of other properties set forth in the instrument or the value of all the properties set forth in such instrument, whichever is higher.”.

4. *Amendment of Act 10 of 1960.*—In the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960),—

(1) in sub-section (1) of section 76,—

(a) for the words and symbols “appellate authorities, other than Civil and Criminal Courts”, the words “appellate authorities and original suits in Civil Court” shall be substituted;

(b) for the words “one hundred rupees for each original petition”, the words “one hundred rupees for each original suit, original petition” shall be substituted;

(2) in the SCHEDULE II, in item (iii) of Article 3,—

(a) in sub-item (C), for the entry “one per cent of the assessed income, subject to a maximum of ten thousand rupees” in column (3) against clause (c) in column (2), the entry “five per cent of the relief sought for, subject to a minimum of five hundred rupees” shall be substituted;

(b) in sub-item (D), for the entry “one per cent of the assessed net wealth, subject to a maximum of ten thousand rupees” in column (3) against clause (c) in column (2), the entry “five per cent of the relief sought for, subject to a minimum of five hundred rupees” shall be substituted.

5. *Amendment of Act 15 of 1963.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963), in section 23B,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Notwithstanding anything contained in this Act or in any judgment, decree or order of any court, Tribunal, or Appellate Authority, an assessee who is in arrears of tax or any other amount due under this Act or the Central Sales Tax Act, 1956 (Central Act 74 of 1956) relating to the period ending on 31st March, 2005, may opt for settling the arrears by availing a complete reduction of the interest on the tax amount and for the amount of penalty and interest thereon:

Provided that nothing in this section shall apply to a public sector undertaking under the control of Government of India.”;

(b) in sub-section (3), for the words and figures “31st August, 2014”, the words and figures “28th February, 2017” shall be substituted;

(c) in sub-section (4), for the words and figures “31st December, 2014”, the words and figures “28th February, 2017” shall be substituted;

(d) after sub-section (7), the following sub-section shall be inserted, namely:—

“(8) If a dealer is continuing business even after the commencement of the Kerala Value Added Tax Act, 2003 (30 of 2004) he shall get himself registered thereunder before filing option for payment of arrears under sub-section (1).”.

6. *Amendment of Act 19 of 1976.*— In the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976),—

(1) in section 2, after clause (ab), the following clause shall be inserted, namely:—

“(ac) ‘Floor area’ of a motor vehicle means the area of the vehicle obtained by multiplying the overall length with the overall width of the vehicle and for a double decked bus it shall be twice the floor area.

Explanation.—For the purpose of this clause, ‘Overall length’ of a motor vehicle is the length of the vehicle measured between parallel planes passing the extreme projection points of the vehicle exclusive of a starting handle, any hood when down, any fire-escape fixed to a vehicle, any post office letter box, any ladder used for loading or unloading from the roof of the vehicle or any tail or indicator lamp or number plate fixed to a vehicle, any spare wheel or spare wheel bracket or bumper fixed to a vehicle or any towing hook or other fitment and ‘Overall width’ of a motor vehicle is the width of a motor vehicle measured at right angle to the axis of the motor vehicle between perpendicular planes enclosing the extreme points exclusive of a rear-view mirror or guard rail or a direction indicator.”;

(2) in section 3,—

(a) in sub-section (1), after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that in respect of Stage Carriages registered or assigned a new registration mark or altered from any category other than Stage Carriage, there shall be levied a tax based on the floor area of the vehicle at the rate specified in item (iv) of serial number 7 of the Schedule.”;

(b) in sub-section (5), for the existing proviso, the following proviso shall be substituted, namely:—

“Provided also that in the case of vehicle covered with permit under sub-section (8) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), and registered in any State other than the State of Kerala and entering the State of Kerala and staying therein, the tax payable for such vehicle shall be—

(i) if such stay does not exceed seven days one tenth of the quarterly tax for one round trip ; and

(ii) if such stay exceeds seven days but does not exceed thirty days, one third of the quarterly tax for one round trip.

(c) after the proviso, as so substituted, the following provisos shall be inserted, namely:—

“Provided further that in the case of vehicles covered with permit under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and registered in any State other than in the State of Kerala and entering the State of Kerala and staying therein, the tax shall be payable at the rate specified for such vehicles in the Schedule:

Provided also that if any State other than the State of Kerala is levying annual tax on the vehicles registered in Kerala and covered with permit under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), an annual tax shall be levied from such category of vehicles registered in that State and entering the State of Kerala covered with permit under the said Act at the rate specified for such vehicle in the Schedule.

Explanation:—For the purpose of this proviso, the Additional Tax and Interest on belated payment of tax under section 12 and 12A of the Act shall be levied on the basis of quarterly rate of tax payable.”;

(3) after section 3, the following section shall be inserted, namely:—

“3A. *Levy of Green Tax.*—There shall be levied and collected a tax called ‘Green Tax’ in addition to the tax levied under this Act on the motor vehicles specified in column (2) of the table below at the rate specified in column (3) thereof, for the purpose of implementation of various measures to control air pollution, namely:—

TABLE

Sl. No.	Class and age of vehicle	Rate of Green Tax (in Rupees)	Incidence of levy
(1)	(2)	(3)	(4)
1	Non Transport Vehicles having four or more wheels and completed 15 years from the date of its registration.	400 for every five years	At the time of renewal of registration
2	Light Transport Vehicles having four or more wheels and have completed 10 years from the date of its registration	200 for every year	At the time of renewal of fitness certificate
3	Medium Transport Vehicles which have completed 10 years from the date of its registration.	300 for every year	At the time of renewal of fitness certificate
4	Heavy Transport Vehicles which have completed 10 years from the date of its registration.	400 for every year	At the time of renewal of fitness certificate
5	Other transport vehicles not covered under serial numbers 1 to 4 above	400 for every year	At the time of renewal of fitness certificate

Provided that no additional tax, fine or interest shall be levied for any belated payment of Green Tax:

Provided further that nothing in this section shall apply in case of remitting tax at the reduced or modified rate allowed by the Government under section 22 of the Act:

Provided also that the provisions for payment of tax and issue of licence under sub-section (3) of section 4 shall '*mutatis mutandis*' apply to Green Tax to be levied under section 3A."

(4) in section 4,—

(a) in sub-section (1),—

(i) before the first proviso, the following proviso shall be inserted, namely:—

“Provided that Green Tax levied under section 3A shall be paid in advance in such manner, as may be prescribed, on completion of 10 years in the case of Transport Vehicles and 15 years in the case of Non Transport Vehicles, upon a licence for the purpose, for one year or five years, as the case may be:”;

(ii) in the first proviso, after the word “provided”, the word “further” shall be inserted;

(iii) in the second proviso, for the word “further”, the word “also” shall be substituted;

(b) in sub-section (4), after the words and figure “under section 3”, the words, figure and letter “and section 3A” shall be inserted;

(c) in sub-section (5), after the words and figure “under section 3” the words, figure and letter “and section 3A” shall be inserted;

(5) in section 5, for sub-section (1) and sub-section (2), the following sub-sections shall be substituted, namely:—

“(1) In the case of a motor vehicle which is not intended to be used or kept for use during any calendar month of a quarter or two successive calendar months of a quarter, or the whole of a quarter or a year beginning with the 1st day of a quarter, as the case may be, the Registered Owner or the person having possession or control of such vehicle shall give previous intimation in such form, manner and fee, as may be prescribed, in this behalf, to the Regional Transport Officer or the Joint Regional Transport Officer concerned under whose jurisdiction the vehicle is registered or endorsement of tax has been obtained, that such vehicle will not be used for such period and thereupon, the Registered Owner or the person having possession or control of the vehicle shall not be deemed to have used or kept for use of the vehicle for such period, and no tax shall be payable in respect of such vehicle for such period.

(2) Notwithstanding anything contained in sub-section(1), twice the amount of tax shall be levied from the Registered Owner or the person having possession or control of the vehicle if on verification it is found that the vehicle has been used during any such period of non-use without remitting tax.”;

(6) in section 6, after sub-section (2), the following proviso shall be inserted, namely:—

“Provided that no Green Tax paid shall be refunded under this section.”;

(7) in section 28, in clause (d) of sub-section (2), after the words “claimed” the following words and figure shall be inserted, namely :—

“and the form and fee payable for filing such exemption of tax under section 5.”;

(8) in the SCHEDULE,—

(a) for serial number 3 and 4 and the entries thereunder in columns (1), (2) and (3), the following serial numbers and entries shall, respectively, be substituted, namely:—

“3	Goods Carriages					
(i)	Goods Carriages other than those fitted with tipping mechanism					
(a)	Motor Cycles trucks not exceeding			300 Kg.	in gross vehicle weight	150.00
(b)	Vehicles not exceeding			1000 Kg.	do.	250.00
(c)	Vehicles exceeding	1000 Kg.		1500 Kg.	do.	470.00
(d)	do.	1500 Kg.	but not exceeding	2000 kg.	do.	610.00
(e)	do.	2000 Kg.	do.	3000 Kg.	do.	780.00

(f)	do.	3000 Kg.	do.	4000 Kg.	do.	930.00
(g)	do.	4000 Kg.	do.	5500 Kg.	do.	1340.00
(h)	do.	5500 Kg.	do.	7000 Kg.	do.	1580.00
(i)	do.	7000 Kg.	do.	9000 Kg.	do.	1940.00
(j)	do.	9000 Kg.	do.	9500 Kg.	do.	2060.00
(k)	do.	9500 Kg.	do.	10500 Kg.	do.	2300.00
(l)	do.	10500 Kg.	do.	11000 Kg.	do.	2550.00
(m)	do.	11000 Kg.	do.	12000 Kg.	do.	2790.00
(n)	do.	12000 Kg.	do.	13000 Kg.	do.	3030.00
(o)	do.	13000 Kg.	do.	14000 Kg.	do.	3270.00
(p)	do.	14000 Kg.	do.	15000 Kg.	do.	3390.00
(q)	do.	15000 Kg.	do.	20000 Kg.	do.	3390.00+ Rs.130 for every 250 Kg. or part thereof in excess of 15000 Kg.
(r)	do.	20000 Kg.			do.	5990.00+ Rs.250 for every 250 Kg. or part thereof in excess of 20000 Kg.

(ii)	Goods Carriages fitted with tipping mechanism (Tipper Goods Carriages)					
(a)	Motor Cycles trucks not exceeding			300 Kg.	in gross vehicle weight	190.00
(b)	Vehicles not exceeding			1000 Kg.	do.	310.00
(c)	Vehicles exceeding	1000 Kg.		1500 Kg.	do.	590.00
(d)	do.	1500 Kg.	but not exceeding	2000 Kg.	do.	760.00
(e)	do.	2000 Kg.	do.	3000 Kg.	do.	970.00
(f)	do.	3000 Kg.	do.	4000 Kg.	do.	1160.00
(g)	do.	4000 Kg.	do.	5500 Kg.	do.	1670.00
(h)	do.	5500 Kg.	do.	7000 Kg.	do.	1970.00
(i)	do.	7000 Kg.	do.	9000 Kg.	do.	2420.00
(j)	do.	9000 Kg.	do.	9500 Kg.	do.	2590.00
(k)	do.	9500 Kg.	do.	10500 Kg.	do.	2880.00
(l)	do.	10500 Kg.	do.	11000 Kg.	do.	3190.00
(m)	do.	11000 Kg.	do.	12000 Kg.	do.	3480.00
(n)	do.	12000 Kg.	do.	13000 Kg.	do.	3790.00
(o)	do.	13000 Kg.	do.	14000 Kg.	do.	4090.00
(p)	do.	14000 Kg.	do.	15000 Kg.	do.	4240.00

(q)	do.	15000 Kg.			do.	4240.00+ Rs.160 for every 250 Kg. or part thereof in excess of 15000 Kg.
4	Trailers used for carrying goods					
(a)	For each Trailer not exceeding			1000 Kg.	in gross vehicle weight	180.00
(b)	For each Trailer exceeding	1000 Kg.	but not exceeding	1500 Kg.	in laden weight	360.00
(c)	do.	1500 Kg.	do.	2000 Kg.	do.	480.00
(d)	do.	2000 Kg.	do.	3000 Kg.	do.	650.00
(e)	do.	3000 Kg.	do.	4000 Kg.	do.	870.00
(f)	do.	4000 Kg.	do.	5500 Kg.	do.	1100.00
(g)	do.	5500 Kg.	do.	7000 Kg.	do.	1460.00
(h)	do.	7000 Kg.	do.	9000 Kg.	do.	1700.00
(i)	do.	9000 Kg.	do.	9500 Kg.	do.	1820.00
(j)	do.	9500 Kg.	do.	10500 Kg.	do.	1940.00
(k)	do.	10500 Kg.	do.	12000 Kg.	do.	2180.00
(l)	do.	12000 Kg.	do.	13000 Kg.	do.	2300.00
(m)	do.	13000 Kg.	do.	14000 Kg.	do.	2420.00
(n)	do.	14000 Kg.	do.	15000 Kg.	do.	2550.00

(o)	do.	15000 Kg.	do.	20000 Kg.	do.	2550.00+ Rs.130 for every 250 Kg. or part thereof in excess of 15000 Kg.
(p)	do.	20000 Kg.			do.	5150.00+ Rs. 250 for every 250 Kg. or part thereof in excess of 20000 Kg."

(b) in serial number 7,—

(i) in item (i),—

(a) for sub-item (e) and the entries thereunder in columns (1), (2) and (3), the following sub-item and entries shall, respectively, be substituted, namely:—

“(e)	Vehicles registered in Kerala and operating Interstate after obtaining permit under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)	
	(i) Ordinary Contract Carriage permitted to carry more than 6 passengers—for every passenger.	2250.00
	(ii) Contract Carriage with push back seats and permitted to carry more than 6 passengers—for every passenger.	3500.00
	(iii) Contract Carriage with sleeper berths and permitted to carry more than 6 passengers—for every passenger.	4000.00.”

(b) for sub-item (f) and the entries thereunder in columns (1), (2) and (3), the following sub-item and entries shall, respectively, be substituted, namely:—

(f)	Vehicles registered in Other States and entering Kerala after obtaining permit under sub-sections (8) and (9) of Section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)	
	(i) Ordinary Contract Carriage permitted to carry more than 6 passengers—for every passenger.	2250.00
	(ii) Contract Carriages with push back seats and permitted to carry more than 6 passengers—for every passenger.	3500.00
	(iii) Contract Carriages with sleeper berths and permitted to carry more than 6 passengers—for every passenger	4000.00.”

(ii) in item (iii) for the heading, the following heading shall be substituted, namely:—

“(iii) vehicles to ply solely as Stage Carriages based on passenger capacity”,

(iii) after item (iii), and the entry against it, the following item and entries shall, respectively, be inserted in columns (1), (2) and (3), namely:—

“(iv) Vehicles to ply solely as stage carriages—based on floor area

(a)	Ordinary service other than city/town services.	Rs.1,300 per square metre or part thereof
(b)	Ordinary city/town services.	Rs.1,360 per square metre or part thereof
(c)	Fast passenger and other higher class services.	Rs.1,400 per square metre or part thereof. ”

(c) for serial No. 9 and the entries thereunder in columns (1), (2) and (3), the following serial number and entries shall, respectively, be substituted, namely:—

9.	Double-axle trailers drawn by the vehicles in clause (8) above and articulated vehicles with or without additional or alternative trailers, for each trailer or articulated vehicle, subject to the proviso of this schedule—					
(a)	not exceeding	1000 Kg.			in gross vehicle weight	180.00
(b)	exceeding	1000 Kg.	but not exceeding	1500 Kg.	„	290.00
(c)	„	1500 Kg.	„	2000 Kg.	„	390
(d)	„	2000 Kg.	„	3000 Kg.	„	510
(e)	„	3000 Kg.	„	4000 Kg.	„	7000
(f)	„	4000 Kg.	„	5500 Kg.	„	890
(g)	„	5500 Kg.	„	7000 Kg.	„	1090
(h)	„	7000 Kg.	„	9000 Kg.	„	1340
(i)	„	9000 Kg.	„	9500 Kg.	„	1460
(j)	„	9500 Kg.	„	10500 Kg.	„	1580
(k)	„	10500 Kg.	„	12000 Kg.	„	1700
(l)	„	12000 Kg.	„	13000 Kg.	„	1820
(m)	„	13000 Kg.	„	14000 Kg.	„	1940
(n)	„	14000 Kg.	„	15000 Kg.	„	2060

(o)	Exceeding	15000 Kg.			in gross vehicle weight	2060.00+ Rs.130 for every 250 Kg. or part thereof in excess of 15000 Kg.
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(d) for serial number 12 and the entries thereunder in columns (1), (2) and (3), the following serial number and entries shall, respectively, be substituted, namely:—

"12	Specially designed vehicles such as Mobile Restaurant, Mobile Canteen, Mobile Theatre, Mobile Workshop, Mobile Book Stall, Mobile ATM, Mobile Shop, Mobile Exhibition Van, Mobile Office Vehicles, Mobile Digitization Unit and Cash Van for every square meter or part thereof of the floor area	Rs. 300 "
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(e) after serial number 14 and the entries against it in columns (1), (2) and (3) the following serial number and entries shall be inserted, namely:—

"15	Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule.— for every square metre or part thereof of the floor area	Rs. 150"
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(f) in Annexure II, for serial number I and the entries thereunder in columns (1), (2) and (3), the following serial numbers and entries shall, respectively, be substituted, namely:—

"I	Goods Carriages having GVW up to 3000 Kg.	
(i)	Motor Cycle trucks not exceeding 300 Kg.	3000
(ii)	Goods Carriages with GVW not exceeding 1000 Kg.	5000
(iii)	Goods Carriages with GVW exceeding 1000 Kg. but not exceeding 1500 Kg.	9400
(iv)	Goods Carriages with GVW exceeding 1500 Kg. but not exceeding 2000 Kg.	12200
(v)	Goods Carriages with GVW exceeding 2000 Kg. but not exceeding 3000 Kg.	15600."

7. *Amendment of Act 32 of 1976.*—In the Kerala Tax on Luxuries Act, 1976 (32 of 1976), in section 4,—

(a) in sub-section (1), after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that no tax under this Act shall be levied on hostels run directly by the educational institutions and working woman’s hostels run by religious or charitable institutions, registered under The Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955.”;

(b) in sub-section (2),—

(i) in clause (a), for sub-clause (i) and (ii), the following sub-clauses shall be substituted, namely:—

“(i) at the rate of six per cent per room for hotels, in respect of rooms where the gross charges of accommodation for residence and other amenities and services provided is above rupees four hundred and up to one thousand rupees per day;

(ii) at the rate of ten per cent for hotels in respect of rooms where the gross charges of accommodation for residence and other amenities and services provided is above rupees One thousand per day.”;

(ii) the third proviso shall be omitted;

(c) after section 10AA, the following section shall be inserted, namely:—

“10AB. *Liability of Directors of a Private company.*—Where any tax or other amount recoverable under this Act from any proprietor being a private company, whether existing or wound up or under liquidation, cannot be recovered for any reason whatsoever, every person who was a director of such company at any time during the period for which the tax or other amount is due under this Act shall be jointly and severally liable for the payment of such tax or other amount unless he proves that the non-recovery cannot be attributed to any negligence, misfeasance or breach of duty on his part in relation to the affairs of the company.”.

8. *Amendment of Act 15 of 1991.*—In the Kerala Agricultural Income Tax Act, 1991 (15 of 1991), in the SCHEDULE,—

(a) in item (3), the words ‘domestic company or’ shall be omitted;

(b) for item (4), the following item shall be substituted, namely:—

“(4) In the case of domestic company or foreign company thirty per cent of the total agricultural income.”;

9. *Amendment of Act 30 of 2004.*—In the Kerala Value Added Tax Act, 2003 (30 of 2004),—

(1) in section 6,—

(a) in sub-section (1),—

(i) in clause (a), in the table,—

(a) in serial number (3), for the entry in column (2), the following entry shall be substituted, namely:—

“all types of plastic carry bags including non-woven poly propylene bags.”;

(b) in serial number (3A), in the entry against it in column (2), after the words “disposable plates”, the words “tumblers” shall be inserted;

(c) after serial number (7) and the entries against it in columns (2), (3) and (4), the following serial number and entries shall, respectively, be inserted, namely:—

“8	Embroidery or zari articles, that is to say, imi, zari, kasab saima dabka, chumki, gota sitara, naqsi, kora, glass bead, badia	2%
(1)	Embroidery without visible ground	5810.10.00
(2)	Other embroidery of cotton	5810.91.00
(3)	Embroidery of man-made fibres	
(a)	Embroidered badges, motifs and the like	5810.92.00
(b)	Other embroidered articles	5810.92.00
(4)	Embroidery of other textile materials	5810.99.00
(5)	Zari articles	****

9. Handloom cloth, Handloom bed sheet and Pillow cover	****	2%
10. Silk fabrics and sarees made of natural silk	5007	2%
11. Textiles fabric		2%
(1) Wool		
(a) Woven fabrics of carded wool or of carded fine animal hair	5111	
(b) Woven fabrics of combed wool or of combed fine animal hair	5112	
(c) Woven fabrics of coarse animal hair or of horse hair	5113	
(2) Cotton		
(a) Woven fabrics of cotton containing 85% or more by weight of cotton weighing not more than 200 gm./m ²	5208	
(b) Woven fabrics of cotton containing 85% or more by weight of cotton weighing more than 200 gm./m ²	5209	
(c) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 gm./m ²	5210	
(d) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 gm./m ²	5211	
(e) Other woven fabrics of cotton	5212	
(3) Woven fabrics of Flax	5309	
(4) Woven fabrics of jute or of other textile base fibres	5310	

- (5) Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn 5311
- (6) Man-made filaments
 - (a) Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of HSN heading 5404 5407
 - (b) Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of HSN heading 5405 5408
- (7) Man-made Staple Fibres
 - (a) Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres 5512
 - (b) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 m² 5513
 - (c) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 m² 5514
 - (d) Other woven fabrics of synthetic staple fibres 5515
 - (e) Woven fabrics of artificial staple fibres 5516
- (8) Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings; Embroidery
 - (a) Woven pile fabrics and chennile fabrics other than HSN heading nos. 5802 or 5806 5801

- (b) Terry toweling and similar woven terry fabrics other than narrow fabrics of HSN heading nos. 5806; tufted textile fabrics other than HSN heading no. 5703 5802
- (c) Gauze other than narrow fabrics of HSN heading no. 5806 5803
- (d) Tullies and other net fabrics not including woven, knitted or crocheted fabrics, lace in the piece, in strips or in motifs, other than fabrics of HSN heading nos. 6002 to 6006 5804
- (e) Hand woven tapestries of the type gobelins, flanders, aubusson, beauvals and the like and needle worked tapestries (for example petit point, cross stitch), whether or not made-up 5805
- (f) Narrow woven fabrics other than goods HSN heading no. 5807; narrow fabrics consisting warp without weft assembled by means of an adhesive (bolducs) 5806
- (g) Woven fabrics of metal thread and woven fabrics of metalized yarn of HSN heading no. 5605 of a kind used in apparel as furnishing fabrics of a similar purpose, not elsewhere specified or included 5809
- (9) Textiles fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of the books or the like; Tracing cloth; Prepared painting canvas; Buckram and similar stiffened textile fabrics of a kind used for hat foundations 5901

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|--|------|
| (10) Tyre cord fabric of high tenacity yarn
or other polymers, polyesters or viscose
rayon | 5902 |
| (11) Textile wall coverings | 5905 |
| (12) Rubberised textile fabrics, other than
tyre cord fabrics of high tenacity yarn
or nylon or other polyamides polyesters
or viscose rayon | 5906 |
| (13) Textile fabrics, otherwise impregnated,
coated or covered; painted canvas being
theatrical scenery, studio back-cloths or
the like | 5907 |
| (14) Knitted or chrocheted fabrics | |
| (a) Pile fabrics, including 'long pile'
fabrics and terry fabrics, knitted or
chrocheted | 6001 |
| (b) Knitted or chrocheted fabrics of a
width not exceeding 30 cm., containing
by weight 5% or more of elasto meric
yarn of rubber thread, other than
those of HSN heading no. 6001 | 6002 |
| (c) Knitted or chrocheted fabrics of a
width not exceeding 30 cm., other
than those of HSN heading nos.
6001 or 6002 | 6003 |
| (d) Knitted or chrocheted fabrics of a
width exceeding 30 cm., containing by
weight 5% or more of elasto meric
yarn of rubber thread, other than
those of HSN heading no. 6001 | 6004 |
| (e) Wrap knit fabrics (including those
made on gallon knitting machines),
other than those of HSN heading
nos. 6001 to 6004 | 6005 |
| (f) Other knitted or chrocheted fabrics | 6006 |

(ii) after the sixteenth proviso, the following provisos shall be inserted, namely:—

“Provided further that cooked food manufactured by the prisoners and sold by the Kerala Prison and Correctional Services Department shall be exempted from tax with effect from 1st day of April, 2011:

Provided further that in respect of cinematographic films, turnover relating to sale of ‘Copyright’ under clause (a) and transfer of right to use under clause (c) shall be exempted:

Provided also that the rate of tax on the sale of disposable plates and cups made of styrofoam for the financial years 2013-14 and 2014-15 shall be at five per cent.”;

(b) in sub-section (7), in clause (b), the following explanation shall be inserted, namely:—

“*Explanation.*—Building materials referred to in this clause shall include basic building materials and other goods essentially required to make the building effectively functional and capable of being used by the unit, depending on the activity carried out by the said unit.”;

(2) in section 8,—

(a) in clause (a),—

(i) for sub-clause (i), the following sub-clause shall be substituted, namely:—

“any works contractor who imports any goods into the State from other States or Country for incorporation in the works contracts and or who is registered under the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), may at his option, instead of paying tax in accordance with the provisions of section 6, pay tax at the rate of seven per cent of the whole contract amount for all works contracts undertaken by him except works contracts of interior decoration and furnishing contracts, electrical, refrigeration or air conditioning contracts or contracts relating to supply and installation of plant, machinery, rolling shutters, cranes, hoists, elevators or lifts, escalators, generators, generating sets, transformers, weighing machines, air conditioners and air coolers, deep freezers, laying of all kinds of tiles other than brick tiles, slabs and stones including marble:

Provided that the compounded tax payable under this sub-clause by such works contractor in respect of works contract awarded by Government of Kerala, Kerala Water Authority or Local Authorities shall be five per cent of the whole contract amount.”;

(ii) in sub-clause (ii),—

(a) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that a contractor who intends to pay tax at compounded rate in accordance with this clause in respect of all works awarded by Government of Kerala, Kerala Water Authority or Local Authorities undertaken by him during an year, may, instead of filing separate application for compounding for such individual works, file a single option for payment of tax under this clause for such works before 30th day of April of the year to which the option relates, subject to eligibility.”;

(b) in the third proviso, the following words shall be added at the end, namely:—

“and with respect to works contract awarded by Government of Kerala, Kerala Water Authority or Local Authorities up to 31st March, 2016.”;

(c) after the third proviso, the following proviso shall be inserted, namely:—

“Provided also that subject to eligibility, a work once compounded under this clause, shall remain compounded till the completion of such work.”;

(d) in Explanation 3, for the word “this sub-clause”, the words and figure “sub-clause (i)” shall be substituted;

(b) in clause (f), in sub-section (v), for the words “under sub-clause; (ii)”, the words “under sub-clause (iv)” shall be substituted;

(3) in section 9, the existing proviso shall be numbered as sub-section (1) and after the sub-section as so numbered, the following sub-section shall be inserted, namely:—

“(2) The burden of proving the denial of any transaction or the correctness in the returns, applications, payments, declarations, delivery notes and other records furnished by the dealer under this Act, through the website or portal of the Commercial Taxes Department, by using the user identification name and password allotted to him by the assessing authority or the Commissioner, shall be on such dealer.”;

(4) in section 11, in the proviso to sub-section (5), the words, letters and figures,

“for the period up to 30th September, 2010”, shall be omitted;

(5) in section 20A, in sub-section (2), for the words “the Commissioner”, the words “the District Deputy Commissioner” shall be substituted;

(6) after Section 25C, the following sections shall be inserted, namely:—

“25D. *Special provision for bakery dealers to settle arrears.*—Notwithstanding anything contained in this Act, a dealer in bakery products, sweets, confectionary and other food products sold under brand name registered under the Trade Marks Act, 1999, who had not remitted the tax as per the prescribed rate, for the period up to the financial year 2013-14, and have opted for remitting the differential amount of tax up to 30th June, 2016 and those who opt for payment of tax under this Scheme shall be exempted from payment of interest and penalty due thereon subject to such conditions and restrictions, as may be prescribed.

25E. *Special provision for assessment and payment of tax for presumptive dealers.*—(1) Notwithstanding anything contained in this Act or rules made thereunder or in any judgment, decree or order of any court, tribunal or appellate or revisional authority or any assessment orders or penalty orders issued under this Act, the dealers who have opted to pay tax under sub-section (5) of section 6 and with regard to whom unaccounted purchases
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have been detected by the assessing authority for the period up to 31st March, 2016, may opt to settle their cases by paying tax at the scheduled rates on such unaccounted purchases with an addition of 5% gross profit and on payment of such tax, all penalties and interest including penalty under sub-section (7) of section 22, shall stand waived and it shall be subject to the following conditions, namely:—

(a) Any dealer who opt for this scheme shall obtain Tax payers Identification Number (TIN) under this Act with effect from 1st April, 2016;

(b) All pending cases in any Forum shall be withdrawn and evidence to that effect shall be produced before the assessing authority;

(c) Such option and settlement shall cover all the financial years, in which unaccounted purchases have been detected; and

(d) such further condition, if any, as may be specified:

Provided that dealers who have opted to pay tax under sub-section (5) of section 6 and with regard to whom unaccounted purchases have not been detected by the assessing authority for the period up to 31st March, 2016, may also voluntarily declare their unaccounted purchases, and opt for the scheme mentioned in sub-section (1), and on doing so, no further action under this Act shall be initiated against such dealers with regard to the same.

(2) For settling the cases under sub-section (1), the assessee shall file option before the assessing authority within three months from the date of declaring the scheme :

Provided that in cases where no notice or orders has been issued by the assessing authority, regarding the unaccounted purchases detected by such authority mentioned in sub-section (1), the assessing authority shall intimate the dealer regarding the cases pending against him, to enable him to file option under the scheme.

(3) On receipt of the option, the assessing authority shall intimate by order, the details of the evidence before him and the amount of tax to be paid, calculated in accordance with sub-section (1).

(4) Thirty per cent of the amount shall be paid within fourteen days from the receipt of the order under sub-section (2) and the balance in twelve equal monthly instalments or in lump sum at his option, and the last date for fulfilment of payment under this section shall be the date of payment of the twelfth instalment.

(5) Without prejudice to the provisions of this section or notice made thereunder, the Commissioner may issue such instructions to the assessing authorities and the dealers for the effective implementation of the scheme.

(6) No further action under any of the provisions of this Act shall be invoked by the assessing authority with regard to the unaccounted purchases settled by the dealer under this section or other irregularities in accounts, which resulted from such unaccounted purchases, and no appeal or revision shall lie against the amount so settled under this section.”;

(7) in section 40, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that every dealer whose total turnover for the previous year had exceeded rupees five crores shall get the bill or invoice or cash memorandum in respect of every sale, uploaded on a real time basis through the portal of the dealer in the Kerala Value Added Tax Information System in the manner and subject to such restrictions and conditions as may be prescribed.”;

(8) in section 42, in sub-section (1), after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that with respect to units of Kerala State Electricity Board Ltd. which obtained separate registration as per sub-section (3) of section 20 shall file trial balance for each such units, along with audited statement of accounts and certificate of the company.”;

(9) in section 46, in sub-section (3), after clause (e), the following clause shall be inserted, namely:—

“(f) when goods are transported out of the State through coastal cargo, air or railways, such dealer or person or his agents by whatever name called, shall furnish a declaration to such authority in such manner as may be prescribed.”;

(10) in section 47, in sub-section (11), after the words, figure and symbol “sub-section (9) shall be” the words “confiscated and” shall be inserted;

(11) in section 48, in sub-section (1), for the words “one hundred rupees”, the words “two hundred and fifty rupees” shall be substituted;

(12) in section 55, in sub-section (4), after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that where the appellant remits 20% of the disputed amount of tax along with collected tax, if any, further proceedings against recovery shall stand stayed till disposal of the appeal.”;

(13) after section 58, the following section shall be inserted, namely:—

“58A. *Powers of revision of the Commissioner suo-motu on the orders passed by Deputy Commissioner (Appeals) under section 55 of the Act.*—(1) Notwithstanding anything contained in sub-section (4) of section 3, the Commissioner or any Joint Commissioner authorized by him in this behalf, may suo-motu call for and examine any order passed by Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) under section 55, along with records thereof, which in his opinion is prejudicial to the interest of revenue and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act may pass such orders as he deems fit.

(2) The Commissioner or Joint Commissioner shall not pass any order under sub-section (1), if,—

(a) the time limit for appeal against that order has not expired;

(b) the order has been made on subject matter of an appeal before the Appellate Tribunal or of a revision before the High Court; or

(c) more than one year have expired from the year in which the order referred to therein has been passed.

(3) Notwithstanding anything contained in sub-section (2), the Commissioner may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision.

(4) No order under this section adversely affecting a person shall be passed unless that person has been given a reasonable opportunity of being heard.”;

(14) in section 62, in sub-section (1), for the word and figure “section 58”, the words, figure, letter and symbol “section 58, section 58A” shall be substituted.”;

(15) in section 88, in item (e), the following shall be added, namely:—

“by sending it through the portal of the registered dealer in the Kerala Value Added Tax Information System (KVATIS) along with an alert through short message service (SMS) in the phone number declared by the dealer with the department.”;

(16) in the SCHEDULES,—

(a) in the First Schedule,—

(i) in serial number 2, after sub-item (9), the following items shall be inserted, namely:—

“(10) Braille Printer *****

(11) Assistive devices for visually challenged persons like white cane and electronic cane. *****”;

(ii) in serial number 9A,—

(a) in the entry against it in column (2), the following words shall be added at the end, namely:—

“with or without MS-rod and MS-flat”;

(b) the following Note shall be inserted, namely:—

“*Note:* This entry shall be deemed to have come into force on and from the 1st day of April, 2005.”;

(iii) after serial number 11A and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted namely:—

“11B. Cleaning liquids for removing pesticides residue from vegetables manufactured by units using the technology developed by Kerala Agricultural University or other recognized institution.”;

(iv) serial number 12B and the entries against it in columns (2) and (3) shall be omitted;

(v) for serial number 16 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively, be substituted, namely:—

“16. Earthen pots made from earth clay including flowerpots, receptacles, statues and earthen oven. ****”;

(vi) in serial number 18A,—

(a) in the heading, the following words shall be inserted at the end, namely:—

“other than those specifically mentioned in the Third Schedule”;

(b) the entries in column (3) against sub-item(1) shall be omitted;

(vii) after serial number 31 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

“31A. Municipal Plastic Waste.

****”;

(viii) in serial number 42A,—

(a) in the heading in column (2), the following words shall be added at the end, namely:—

“other than those specifically mentioned in Third Schedule.”;

(b) the entry in column (3) of sub-item (1), shall be omitted.

(ix) serial number 42B in column (1) and the entries against it in columns (2) and (3) shall be omitted;

(b) in the Second Schedule,—

(i) serial number 2D and the entries against it in columns (2) and (3) shall be omitted;

(ii) serial numbers 7A, 8, 9 and 10 and the entries against it in columns (2) and (3) shall be omitted;

(c) in the Third Schedule,—

(i) after serial number 5A and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

“5B. Atta, maida, sooji and rava sold in packages with MRP printed on such packages, under Standards of Weights and Measures (Packaged Commodities) Rules, 1977.”;

(ii) after serial number 8, the entry against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

“8A. Basmati Rice sold in packages with MRP printed on such packages, under Standards of Weights and Measures (Packaged Commodities) Rules, 1977.”;

(iii) after serial number 24 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

“24A Coconut Oil

****.”;

(iv) for serial number 30A and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be substituted, namely:—

“30A. Cooked Food, other than,—

(1) those served to any airline service company or institution or shipping company for serving in air craft, ship or steamer or served in air craft, ship, steamer and five star hotels, and *****

(2) burgers, pizza, tacos, doughnuts, sandwiches, burger-pattys, pasta, bread-filling and other cooked food items sold by restaurants having a brand name or trade mark registered under the Trade Marks Act, 1999. *****”;

(v) in serial number 33, in the heading in column (2), the following words shall be added at the end, namely:—

“other than those specifically mentioned in the table in clause (a) of sub-section (1) of section 6.”;

(vi) in serial number 69, in the item (29) after sub-item (g), the entries against it in columns (2) and (3), the following sub-item, entries and Note shall respectively be inserted, namely:—

“(ga) Mobile phone charger sold along with mobile phone in sealed pack. *****

Note.—This entry shall be deemed to have come into force on and from the 1st day of April, 2005.”;

(vii) serial number 86B and the entries against it in columns (2) and (3) shall be omitted;

(viii) After serial number 109A, and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

“109B Rice bran oil *****”;

(ix) after serial number 141A and the entries against in columns (2) and (3), the following serial numbers and entries shall, respectively, be inserted, namely:—

“141B. Washing soap bars and cakes
manufactured using coconut oil *****

“141C. Waste and scrap of primary cells,
primary batteries and electric
accumulators; spent primary cells,
spent primary batteries and
spent electric accumulators;
electrical parts of machinery
or apparatus. 8548.”,

DECLARATION UNDER THE KERALA PROVISIONAL COLLECTION OF REVENUES ACT, 1985 (10 OF 1985)

It is hereby declared that it is expedient in the public interest that all the provisions of this Bill shall have effect from the date of introduction of the Bill in the Kerala Legislative Assembly under the Kerala Provisional Collection of Revenues Act, 1985 (10 of 1985).

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the following enactments to give effect to the financial proposals of the Government of Kerala for the financial year 2016-2017 as announced in paras 238, 248 to 255, 257 to 260, 262 to 267, 269, 271, 272, 277 to 280, 284 to 292 and 294 to 304 of the Revised Budget Speech 2016-2017, namely:—

1. Kerala Surcharge on Taxes Act, 1957 (11 of 1957)
2. The Kerala Stamp Act, 1959 (17 of 1959)
3. The Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960)
4. The Kerala General Sales Tax Act, 1963 (15 of 1963)
5. The Kerala Motor Vehicles Taxation Act, 1976 (32 of 1976)
6. The Kerala Tax on Luxuries Act, 1976 (32 of 1976)
7. The Kerala Agricultural Income Tax Act, 1991 (15 of 1991)
8. The Kerala Value Added Tax Act, 2003 (30 of 2004)

FINANCIAL MEMORANDUM

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

MEMORANDUM REGARDING DELEGATED LEGISLATION

Sub-clause (2) of clause 3 of the Bill, which proposes to insert a new section 28B in the Kerala Stamp Act, 1959 (17 of 1959) seeks to empower the Government, by notification in the Official Gazette, to authorize a competent authority to issue valuation certificate of the flat or apartment conforming to the criteria approved by the Central Public Works Department for determining value of flat or apartment.

Sub-clause (4) of clause 6 of the Bill, which proposes to insert a new proviso to sub-section (1) of section 4 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) seeks to empower the Government to prescribe the manner in which 'Green Tax' shall be paid in advance.

Sub-clause (5) of clause 6 of the Bill which proposes to substitute sub-section (1) and (2) of section 5 of the Kerala Motor Vehicles Taxation Act, 1976, seeks to empower the Government to prescribe the fee to be paid along with application under sub-section (1) of section 5.

Sub-clause (6) of clause 9 of the Bill, which proposes to insert a new section 25D in the Kerala Value Added Tax Act, 2003 (30 of 2004), seeks to empower the Government to prescribe the conditions and restrictions under which payment of interest and penalty will be exempted to dealers in bakery products, sweets, confectionary and other food products sold under brand name registered under the Trade Marks Act, 1999, and who opted for payment of tax under the scheme as per the said provisions.

Sub-clause (7) of clause 9 of the Bill, which proposes to insert a new proviso to section 40 of the Kerala Value Added Tax Act, 2003 (30 of 2004) empowers the Government to prescribe restriction and condition for uploading a bill or invoice or cash memorandum in respect of sales by a dealer whose turnover for previous year exceeds five crores.

Sub-clause (9) of clause 9 of the Bill, which proposes to insert clause (f) in sub-section (3) of section 46, of the Kerala Value Added Tax Act, 2003 (30 of 2004) seeks to empower the Government to prescribe the manner of furnishing declaration by dealers who transport cargo through coastal cargo, air or railways.

The matter in respect of which rules are to be made or notifications are to be issued are either administrative in nature or matters of procedure and are of routine in nature. Further, the rules after they are made, will be subject to the scrutiny of the Legislative Assembly. The delegation of legislative power is, thus, of a normal character.

DR. T. M. THOMAS ISAAC.

EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA SURCHARGE ON TAXES ACT, 1957

(11 OF 1957)

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3. *Levy of surcharge on sales and purchase taxes.*—(1) The tax payable under sub-section (1) of section 5 of the Kerala General Sales Tax Act, 1963, by a dealer in foreign liquor shall be increased by a surcharge at the rate of ten per cent, and the provisions of the Kerala General Sales Tax Act, 1963 shall apply in relation to the said surcharge as they apply in relation to the tax payable under the said Act)

(1A) The tax payable under sub-sections (1) and (2) of section 6 of the Kerala Value Added Tax Act, 2003 (30 of 2004), other than declared goods as defined in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) shall, in the case of national or multinational companies functioning in the State as retail chains or direct marketing chains who import not less than fifty per cent of their stock from outside the State or Country and not less than seventy-five per cent of whose sales are retail business, and whose total turnover exceeds five crore rupees per annum but excluding such class of dealers of certain commodities, which may be notified by the Government from time to time, be increased by a surcharge at the rate of ten per cent, and the provisions of the Kerala Value Added Tax Act, 2003 (30 of 2004) shall apply in relation to the said surcharge as they apply in relation to the tax payable under the said Act.

Explanation I.—For the purpose of this section big retail chains and direct marketing chains mean retail sales outlets or part of retail sales outlets of companies which share a registered business name or commercial name by way of franchisee agreements or otherwise with standardized sales, purchase and promotional activities.

Explanation II.—For the purpose of this section 'retail business' shall mean sales to persons other than registered dealers.

(2) Notwithstanding anything contained in sub-section (1) of section 22 of the Kerala General Sales Tax Act, 1963 and in sub-section (1) of section 30 of the Kerala Value Added Tax Act, 2003, no dealer referred to in sub-section (1) and (1A) shall be entitled to collect the surcharge payable under the said sub-section.

(3) any dealer who collects the surcharges payable under sub-sections (1) and (1A) in contravention of the provisions of sub-section (2) shall be punishable with fine which may extend to one thousand rupees and no Court below the rank of a Magistrate of the First Class shall try any such offence.

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EXTRACT FROM THE RELEVANT PORTIONS OF
THE KERALA STAMP ACT, 1959
(17 OF 1959)

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) "bond" includes—

- (i) any instrument whereby a person obliges himself to pay money to another, on conditions that the obligation shall be void if a specified Act is performed, or is not performed as the case may be;
- (ii) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another; and
- (iii) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another;

(1) "lease" means a lease of immovable property, and includes also—

- (i) Marayapattom;
- (ii) Kanapattom;
- (iii) an agreement or other undertaking in writing not being a counterpart of a lease, to cultivate, occupy, or pay or deliver rent for immovable property;
- (iv) an agreement or other undertaking in writing, executed by the renters of abkari and opium farms;
- (v) any instrument by which tolls of any description are let;
- (vi) any writing on an application for a lease intended to signify that the application is granted; and
- (vii) a patta.

28A. Fixation of fair value of land.—(1) Every Revenue Divisional Officer shall, subject to such rules as may be made by the Government in this behalf, fix the fair value of the lands situate within the area of his jurisdiction, for the purpose of determining the duty chargeable at the time of registration of instruments involving lands.

(5) After the publication of the increased fair value of land under sub-section (1B), any person aggrieved by the fixation of fair value of land in an appeal under sub-section (4) may, within a period of one year from the date of publication of the notification under sub-section (1B), file an application to the Collector to review the order passed in appeal and the Collector shall dispose of the same in such manner and within such period as may be prescribed.

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THE SCHEDULE

<i>Sl. No.</i>	<i>Description of instrument</i>	<i>Proper Stamp Duty</i>
(1)	(2)	(3)
1	Acknowledgement of a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession: provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property:— When the amount or value does not exceed Rs. 1,000: When it exceeds Rs. 1,000:	Five rupees Ten rupees
**	**	**
4	Affidavit, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing: Exemptions Affidavit or declaration in writing when made— (a) as a condition of enrolment under the Air Force Act, 1950 (Central Act 45 of 1950) or the Army Act, 1950 (Central Act 46 of 1950) or the Navy Act, 1957 (Central Act 62 of 1957); or	Twenty five rupees

(1)	(2)	(3)
	(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or	
	(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	
5	Agreement or memorandum of an agreement—	
	(a) if relating to the sale of a bill of exchange:	One rupee
**	**	**
	(e) If relating to installation of ATM machine, between a bank and the land owner or renewal thereof	One thousand two hundred and fifty rupees per year in panchayat areas and two thousand and five hundred rupees per year in other areas.
	(f) If relating to installation of Mobile Tower, between a company and the land owner or renewal thereof	Five thousand rupees per year
	(g) If not otherwise provided for	Two hundred rupees
**	**	**
21	(i) Conveyance as defined in Section 2(d) other than a conveyance specified in No. 22, not being a transfer charged or exempted under No. 55.	[Six rupees] for every rupees 100 or part thereof of the fair value of the land or of the amount or value of the consideration for such conveyance, whichever is higher.
**	**	**
		**

(1)	(2)	(3)
22	Conveyance as defined in Section 2(d) not being a transfer charged or exempted under No. 55 of immovable property situated,—	
	(i) within the Municipalities/Townships/ Cantonments other than Corporations.	Six rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, which ever is higher.
**	**	**
	(iv) within the Municipal Corporations.	Six rupees] for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.
**	**	**
23	Copy or extract, certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to Court fees—	
	(i) if the original was not chargeable with duty or the duty with which it was chargeable does not exceed one rupee:	[Twenty rupees]
	(ii) in any other case	[Fifty rupees]
	Exemption	
	Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.	
**	**	**

(1)	(2)	(3)
31	Gift—instrument of not being a settlement or will or transfer:	
	(i) Where the gift is in favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister or grandchildren of a person.	Two rupees for every rupees 100 or part thereof of the fair value of the land and the value of the other properties set forth in the instrument or the value of all the properties set forth in the instrument, whichever is higher, subject to a maximum of rupees 1,000
	(ii) In any other case	The same duty as a conveyance (No. 21 or 22 as the case may be).
**	**	**
39	Notarial Act, that is to say, any instrument, endorsement, note, attestation certificate, or entry not being a protest (No. 45) made or signed by a notary public in the execution of the duties of his office or by any other person lawfully acting as a Notary Public:	Fifty rupees
**	**	**
42	Partition— Instrument of as defined by Section 2 (k):	
	(i) Where the partition is among all or some of the family members.	one rupee for every rupees 100 or part thereof of the fair value of the separated share or shares of land and the value of other properties in such separated share or shares set forth in the instrument or of the value of all the properties of the separated share or shares as set forth in the instrument, whichever is higher, subject to a maximum of rupees 1,000.
**	**	**

(1)	(2)	(3)
48	Release, that is to say, any instrument (not being such a release as is provided for by Section 24), whereby a person renounces a claim upon another person or against any specified property—	
	(a) When such release operates in favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister, grandchildren or legal heirs of the deceased children of a person.	one rupee for every rupees 100 or part thereof of the amount of the fair value of the land and the value of other properties or claims of which the right is relinquished in proportion to the right relinquished or the value of all the properties or claims of which the right is relinquished in proportion to the right relinquished or consideration for the release, whichever is higher, subject to a maximum of rupees 1,000.
	**	**
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51	Settlement.—	
	(a) instrument of (including a deed of dower),	Two rupees for every rupees 100 or part thereof of the fair value of the land and the value of other
	(i) where the settlement is in favour of father, mother, grandfather, grandmother, husband, wife, son, daughter, brother, sister, grandchildren of a person.	properties set forth in the instruments or the value of all properties set forth in such instrument, whichever is higher, subject to a maximum of rupees 1,000.
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Section 76. *Legal Benefit Fund.*—(1) Notwithstanding anything contained in this Act or any other law for the time being in force, it shall be competent for the Government to levy an additional Court-fee, by notification in the Gazette, in respect of original petitions, original applications, appeals or revisions to tribunals or appellate authorities, other than Civil and Criminal Courts, at a rate not exceeding one per cent of the amount involved in the dispute in cases where it is capable of valuation and in other cases at a rate not exceeding one hundred rupees for each original petition, original application, appeal or revision.

SCHEDULE I

<i>Article</i>	<i>Particulars</i>	<i>Proper fee</i>
(1)	(2)	(3)

SCHEDULE II

1.***]

2.***]

3. Memorandum of appeal from an order inclusive of an order determining any question under Section 47 or Section 144 of the Code of Civil Procedure, 1908, and not otherwise provided for when presented—

(iii) to the High Court—

(A) From an order other than an order under the Kerala Agriculturists Debt Relief Act, 1958.

(1)	(2)	(3)
(C) From an order of the Appellate Tribunal under the Income Tax Act, 1961,—		
(a) Where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates is one lakh rupees or less		Five hundred rupees
**	**	**
		**
(c) Where such income exceeds two lakh rupees		One per cent of the assessed income, subject to a maximum of ten thousand rupees.
**	**	**
		**
(D) From an order of the Appellate Tribunal under the Wealth Tax Act, 1957,—		
(a) Where the total net wealth of the assessee as computed by the Assessing Officer, in the case to which the appeal relates is one lakh rupees or less		Five hundred rupees
**	**	**
		**
(c) Where such net wealth exceeds two lakh rupees		One per cent of the assessed net wealth, subject to a maximum of ten thousand rupees.
**	**	**
		**

EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA GENERAL SALES TAX ACT, 1963
(ACT 15 OF 1963)

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23B. *Reduction of arrears in certain cases.*—(1) Notwithstanding anything contained in this Act, or in any Judgement, decree or order of any court, tribunal or appellate authority, an assessee who is in arrears of tax or any other amount due under this Act or the Central Sales Tax Act, 19 (Central Act 74 of 19) relating to the period ending on 31st March, 2005, may opt for settling the arrears by availing reduction at the following rates:

(a) in the case of demands relating to the periods up to and including 31st March, 1991, a reduction of twenty five per cent for the tax amount, and complete reduction of the interest on the tax amount and for the amount of penalty interest thereon;

(b) in the case of demands relating to the period from 1st April, 1991 to 31st March, 1996, a complete reduction of the interest on the tax amount and for the amount of penalty and interest thereon;

(c) in the case of demands relating to the period from 1st April, 1996 to 31st March, 2000, a reduction of ninety five per cent of the interest on the tax amount, and for the amount of penalty and interest thereon;

(d) in the case of demands relating to the period from 1st April, 2000 to 31st March, 2005, a reduction of ninety five per cent of the interest on the tax amount, and for the amount of penalty and interest thereon; and

(e) in case where principal amount has already been remitted prior to coming into force of section 55 C of the Act, reduction on ninety per cent of the interest amount.

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(3) A dealer who wishes to opt for payment of arrears under sub-section (1) shall make an application to the assessing authority in the prescribed form before 31st August, 2014, or on such date as may be notified by the Government.

(4) On receipt of an application under sub-section (3), the assessing authority shall verify the same and intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lump sum or in three equal installments on or before 31st December, 2014.

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(7) Notwithstanding anything contained in any order, decree or judgment of any court, tribunal or appellate authority, if an assessee opts to settle his arrears as per this section,—

- (i) he shall withdraw all cases pending before any court, tribunal or appellate authority relating to the arrears under option; and
- (ii) if an order, decree or judgment is passed by any court, tribunal or appellate authority relating to the arrears already settled under option, giving reduction in liability with regard to such arrears, no refund shall be allowed with respect to such arrears covered under such order, decree or judgment; and
- (iii) no appeal shall lie in any court, tribunal or appellate authority, with respect to the amount settled under this section.

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EXTRACT FROM THE RELAVANT PORTIONS OF THE
KERALA MOTOR VEHICLES TAXATION ACT, 1976
(19 OF 1976)

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2. *Definitions*.—In this Act, unless the context otherwise requires;

(a) “cubic capacity” in respect of any motor vehicle mentioned in items 1 and 2 of the Schedule means cubic capacity recorded in the Certificate of Registration, and in case where cubic capacity is not recorded in the Certificate of Registration, the cubic capacity as determined by the registering authority taking into consideration the cubic capacity of similar type of vehicle.]

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(a.b) “fleet owner” means a person, an institution or the Government, who or which is the registered owner of more than one hundred and fifty transport vehicles used or kept for use in the State;]

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3. *Levy of Tax*.—(1) Subject to the other provisions of this Act, on and from the date of commencement of this Act, a tax shall be levied on every motor vehicle used or kept for use in the state, at the rate specified for such vehicle in the Schedule:

Provided that no such tax shall be levied on a motor vehicle kept by a dealer in, or a manufacturer of, such vehicle, for the purpose of trade and used under the authorization of a trade certificate granted by the registering authority:

Provided further that in respect of a new motor vehicle of any of the classes specified in items 1, 2, 6, 7(i)(b), 7(i)(c), 10(iii) and 11(i) of the Schedule, there shall be levied, from the date of purchase of the vehicle, one-time tax at the rate specified in Annexure I, at the time of first registration of the vehicle and thereafter tax shall be levied at the time of renewal of registration of such vehicle or on the expiry of the life time tax already paid at the rate specified in the Schedule as per fourth proviso to sub-section (1) of Section 4:

Provided also that in respect of old motor cycles specified in item (1), old three wheelers specified in item (2) and old motor cars specified in item 11 (i) of the Schedule, there shall be levied a tax in advance for a period of five years after the expiry of the period in respect of which tax has been paid at the rate specified in Annexure II and for new goods carriages specified in item (3)(i)(a) to (3)(i)(e) and (3)(ii)(a) to (3)(ii)(e), new autorickshaws specified in item 7(i)(a), there shall be levied a tax in advance for a period of five years at the rate specified in Annexure II, at the time of first registration of the vehicle and thereafter tax shall be levied for 5 years or for one year at the rate specified in the seventh proviso to sub-section (1) of section 4:

**	**	**	**
**	**	**	**

(5) The tax payable for temporary license in respect of a motor vehicle shall be—

(a) Where the temporary license is for a period not exceeding seven days, at the rate of one-tenth of the quarterly tax on that motor vehicle; and

(b) Where the temporary license is for a period exceeding seven days but not exceeding thirty days, at the rate of one-third of the quarterly tax on that motor vehicle:

Provided also that in the case of vehicles covered with permit under sub-section (8) and (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and registered in any State other than the State of Kerala and entering the State of Kerala and staying therein, then, the tax payable for such vehicle shall be—

(a) If such stay does not exceed seven days one tenth of the quarterly tax; and

(b) If such stay exceeds seven days but does not exceed 30 days one third of the quarterly tax

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(8) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Kerala and any other State Government, the levy of tax shall, notwithstanding anything contained in the Act, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the terms and conditions of every such reciprocal arrangement shall be published in the Gazette and copy thereof shall be placed before the Legislative Assembly of the State.

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4. *Payment of Tax and issue of licence.*—(1) The tax levied under sub-section (1) of Section 3 shall be paid in advance within such period and in such manner as may be prescribed, by the registered owner or person having possession or control of the motor vehicle for a quarter or year, at his choice, upon a quarterly or annual license to be taken out by him:

Provided that, in the case of fleet owner, the Government may direct that the tax shall be paid in monthly installment before such date, in such manner and subject to such conditions as may be specified in the direction:

Provided further that the tax payable in respect of a motor vehicle other than a motor cycle (including a motor scooter and a cycle with attachment for propelling the same by mechanical power) or a three wheeler as specified in items 1 and 2 of the Schedule or a motor car as specified in item 11 of the Schedule, for a year does not exceed Rupees One thousand five hundred, the tax shall be paid yearly upon an annual licence:

Provided also that the registered owner or person having possession or control of the motor vehicle may, at his/her choice, pay the yearly tax payable under the second proviso in advance for any period up to 5 years, upon a licence for such period:

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(3) When any person pays the amount of tax in respect of a motor vehicle used or kept for use in the State or obtains an endorsement in the certificate of registration of the vehicle by the Regional Transport Officer concerned that no tax is payable in respect of such vehicle, the Taxation Officer shall—

(a) grant to such person a license in the prescribed form; and

(b) record that the tax has been paid for the specified period or that no tax is payable in respect of that vehicle, as the case may be, in the certificate of registration or, in the case of a vehicle not registered under the Motor Vehicle Act, 1939 (Central Act 4 of 1939), in a certificate in such form as may be prescribed:

Provided that no license shall be granted in respect of a motor vehicle which is exempt from payment of tax under sub-section (1) of section 5:

Provided further that clause (b) of this sub-section shall not be applicable to e-payment of tax.

(4) No motor vehicle liable to tax under section 3 shall be kept for use in the State, unless the registered owner or the person having possession or control of such vehicle has obtained a tax license under sub-section (3) in respect of that vehicle.

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(5) No motor vehicle liable to tax under section 3 shall be used in the State unless a valid tax license obtained under sub-section (3) is displayed on the vehicle in the prescribed manner.

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5. *Exemption from tax.*—(1) In the case of a motor vehicle which is not intended to be used or kept for use during the first month or the first and second months of a quarter, or the whole of a quarter or year, as the case may be, the registered owner or the person having possession or control of such vehicle shall give previous intimation in writing to the Regional Transport Officer from whom the endorsement for tax has been obtained, that such vehicle would not be used for such period, and thereupon, the registered owner or such other person shall not be deemed to have used or kept for use the vehicle for such period, and no tax shall be payable in respect of such vehicle for such period.

(2) Nothing in sub-section (1) shall exempt a person from liability to pay tax in respect of a motor vehicle, if, on verification, it is found that the motor vehicle has been used during such period or any portion thereof.

(3) ****

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**	**	**	**

6. *Refund of tax.*—(1) ****

(2) Notwithstanding anything contained in this Act, a registered owner who has paid tax for a year or more shall be entitled to refund of tax at such rates as may be prescribed on cancellation of the registration of the vehicle or removal of the vehicle to any place outside the State on account of transfer of ownership or change of address.]

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28. *Power of Government to make rules.*—(1) The Government may, by notification in the Gazette, make rules for carrying out the purposes of this Act.

(2) in particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(a) the manner in which tax shall be paid and the documents to be produced for the issue of tax license;

**	**	**	**
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(d) the manner in which refund or reduction or exemption may be claimed;

**	**	**	**
**	**	**	**

KMVT ACT

THE SCHEDULE

[see Section 3 (1)]

Sl. No.	Class of Vehicle					Rate of Quarterly Tax (in Rupees)
1	Motor cycle (including Motor Scooters and cycles with attachment for propelling the same by mechanical power)					45.00
2	Three Wheelers (including tri-cycles and cycle Rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers					45.00
3	Goods Carriages					
(i)	Goods Carriages other than those fitted with tipping mechanism					
(a)	Motor Cycles trucks not exceeding			300 Kg.	in gross vehicle weight	135.00
(b)	Vehicles not exceeding			1000 Kg.	do.	220.00
(c)	Vehicles exceeding	1000 Kg.		1500 Kg.	do.	420.00
(d)	do.	1500 Kg.	but not exceeding	2000 Kg.	do.	550.00
(e)	do.	2000 Kg.	do.	3000 Kg.	do.	705.00
(f)	do.	3000 Kg.	do.	4000 Kg.	do.	840.00
(g)	do.	4000 Kg.	do.	5500 Kg.	do.	1210.00
(h)	do.	5500 Kg.	do.	7000 Kg.	do.	1430.00
(i)	do.	7000 Kg.	do.	9000 Kg.	do.	1760.00
(j)	do.	9000 Kg.	do.	9500 Kg.	do.	1870.00
(k)	do.	9500 Kg.	do.	10500 Kg.	do.	2090
(l)	do.	10500 Kg.	do.	11000 Kg.	do.	2310.00

(m)	do.	11000 Kg.	do.	12000 Kg	do.	2530.00
(n)	do.	12000 Kg.	do.	13000 Kg	do.	2750.00
(o)	do.	13000 Kg.	do.	14000 Kg	do.	2970.00
(p)	do.	14000 Kg.	do.	15000 Kg	do.	3080.00
(q)	do.	15000 Kg.	do.	20000 Kg	do.	3080.00 + Rs. 110 for every 250 kg. or part thereof in excess of 15000 Kg.
(r)	do.	20000 Kg.				5280.00 + Rs. 220 for every 250 kg. or part thereof in excess of 20000 Kg.

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(ii) Goods Carriages fitted with tipping mechanism (Tipper Good Carriages)						
(a)	Motor Cycles trucks not exceeding			300 Kg.	in gross vehicle weight	170.00
(b)	Vehicles not exceeding			1000 Kg.	do.	280.00
(c)	Vehicles exceeding	1000 Kg.		1500 Kg.	do.	530.00
(d)	do.	1500 Kg.	but not exceeding	2000 Kg.	do.	690.00
(e)	do.	2000 Kg.	do.	3000 Kg.	do.	880.00
(f)	do.	3000 Kg.	do.	4000 Kg.	do.	1050.00
(g)	do.	4000 Kg.	do.	5500 Kg.	do.	1510.00
(h)	do.	5500 Kg.	do.	7000 Kg.	do.	1790.00
(i)	do.	7000 Kg.	do.	9000 Kg.	do.	2200.00

(j)	do.	9000 Kg.	do.	9500 Kg.	do.	2350.00
(k)	do.	9500 Kg.	do.	10500 Kg.	do.	2610.00
(l)	do.	10500 Kg.	do.	11000 Kg.	do.	2900.00
(m)	do.	11000 Kg.	do.	12000 Kg.	do.	3160.00
(n)	do.	12000 Kg.	do.	13000 Kg.	do.	3440.00
(o)	do.	13000 Kg.	do.	14000 Kg.	do.	3710.00
(p)	do.	14000 Kg.	do.	15000 Kg.	do.	3850.00
(q)	do.	15000 Kg.				3850.00 + Rs. 140 for every 250 kg. or part thereof in excess of 15000 Kg.

4. Trailers used for carrying goods

(a)	For each Trailer not exceeding			1000 Kg.	in gross vehicle weight	155.00
(b)	For each Trailer exceeding	1000 Kg.	but not exceeding	1500 Kg.	in laden weight	320.00
(c)	do.	1500 Kg.	do.	2000 Kg.	do.	430.00
(d)	do.	2000 Kg.	do.	3000 Kg.	do.	585.00
(e)	do.	3000 Kg.	do.	4000 Kg.	do.	790.00
(f)	do.	4000 Kg.	do.	5500 Kg.	do.	1000.00
(g)	do.	5500 Kg.	do.	7000 Kg.	do.	1320.00
(h)	do.	7000 Kg.	do.	9000 Kg.	do.	1540.00
(i)	do.	9000 Kg.	do.	9500 Kg.	do.	1650.00
(j)	do.	9500 Kg.	do.	10500 Kg.	do.	1760.00
(k)	do.	10500 Kg.	do.	12000 Kg.	do.	1980.00
(l)	do.	12000 Kg.	do.	13000 Kg.	do.	2090.00
(m)	do.	13000 Kg.	do.	14000 Kg.	do.	2200.00

(n)	do.	14000 Kg.	do.	15000 Kg.	do.	2310.00
(o)	do.	15000 Kg.	do.	20000 Kg.	do.	2310.00 + Rs. 110 for every 250 kg. or part thereof in excess of 15000 Kg.
(p)	do.	20000 Kg.				4510.00 + Rs. 220 for every 250 kg. or part thereof in excess of 20000 Kg.

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**	**	**	**

7	Motor Vehicles plying for hire and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988	
(i)	Vehicles permitted to ply solely as contract carriage	
(a)	* * * *	
(e)	Vehicles registered in Kerala and operating Interstate after obtaining permit under sub-section (9) of section 88 of Motor Vehicles Act, 1988 (Central Act 59 of 1988)	
	*(i) Ordinary Contract Carriage permitted to carry more than 6 passengers—for every passenger	1540.00
	** (ii) Contract Carriage with push back seats and permitted to carry more than 6 passengers—for every passenger	2000.00
	** (iii) Contract Carriage with sleeper berths and permitted to carry more than 6 passengers—for every passenger	3000.00
(f)	Vehicles registered in other States and entering Kerala after obtaining permit under sub-sections (8) and (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)	

** (i) Ordinary Contract Carriage permitted to carry more than 6 passengers—for every passenger	4000.00
** (ii) Contract Carriages with push back seats and permitted to carry more than 6 passengers—for every passenger	6000.00
** (iii) Contract Carriage with sleeper berths and permitted to carry more than 6 passengers—for every passenger]	7000.00

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(iii) Vehicles to ply solely as Stage Carriages	
(a) * * * *	
(b) * * * *	
(c) * * * *	
(d) For every standing passenger if the vehicle with only city/town permit (whether Ordinary, Fast Passenger or Express Service) is permitted to carry	150.00

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9 Double-axle trailers drawn by the vehicles in clause (8) above and articulated vehicles with or without additional or alternative trailers, for each trailer or articulated vehicle, subject to the proviso of this schedule.

(a)	Not Exceeding	1000 Kg.			In gross vehicle weight	155.00
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	"	255.00
(c)	"	1500 Kg.	"	2000 Kg.	"	350.00
(d)	"	2000 Kg.	"	3000 Kg.	"	460.00
(e)	"	3000 Kg.	"	4000 Kg.	"	630.00
(f)	"	4000 Kg.	"	5500 Kg.	"	805.00
(g)	"	5500 Kg.	"	7000 Kg.	"	990.00

(h)	"	7000 Kg.	"	9000 Kg.	"	1210.00
(i)	"	9000 Kg.	"	9500 Kg.	"	1320.00
(j)	"	9500 Kg.	"	10500 Kg.	"	1430.00
(k)	"	10500 Kg.	"	12000 Kg.	"	1540.00
(l)	"	12000 Kg.	"	13000 Kg.	"	1650.00
(m)	"	13000 Kg.	"	14000 Kg.	"	1760.00
(n)	"	14000 Kg.	"	15000 Kg.	"	1870.00
(o)	Exceeding	15000 Kg.			"	1870.00 + Rs. 110 for every 250 kg. or part thereof in excess of 15000 Kg.

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12	Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule—				
(a)	Weighing not more than 750 Kg. in unladen weight				
(b)	Weighing more than 750 Kg. but not more than 1500 Kg. in unladen weight				
(c)	Weighing more than 1500 Kg. but not more than 2250 Kg. in unladen weight				
(d)	Weighing more than 2250 Kg. in unladen weight				
(e)	Break down vans used for taking disabled vehicles				

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***14	Motor Vehicles brought to the State from any other country for temporary use in the State				
(a)	For the first month of stay or part thereof				
(b)	For every subsequent month of stay or part thereof				

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ANNEXURE II
LUMP SUM TAX

[See Proviso to Section 3 (1) and Section 4 (1)]

<i>Sl. No.</i>	<i>Class of Vehicle</i>	<i>Rate of Tax for 5 years (in Rupees)</i>
A	Old Motor cycles (including Motor Scooters and cycles with attachments for propelling the same by mechanical power) and bicycle of all categories with or without side car or drawing a trailer	900
**	**	**
I	Goods Carriages having GVW up to 3000 Kg.	
(i)	Motor cycle trucks not exceeding 300 Kg.	2700
(ii)	Goods Carriages with GVW not exceeding 1000 Kg.	4400
(iii)	Goods Carriages with GVW exceeding 1000 Kg. but not exceeding 1500 Kg.	8400
(iv)	Goods Carriages with GVW exceeding 1500 Kg. but not exceeding 2000 Kg.	11000
(v)	Goods Carriages with GVW exceeding 2000 Kg. but not exceeding 3000 Kg.	14100
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EXTRACT FROM THE RELEVANT PORTIONS OF
THE KERALA TAX ON LUXURIES ACT, 1976

(32 OF 1976)

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4. *Levy and collection of luxury tax.*—(1) Subject to the provisions of this Act, there shall be levied and collected a tax, hereinafter called the 'luxury tax', in respect of any luxury provided,

(i) In a hotel, house boat, hall, auditorium or Kalyanamandapam or including those attached to the hotels, clubs, kalyanamandapam and places of the like nature which are rented for accommodation for residence or used for conducting functions, whether public or private, exhibition;

(ii) by Direct-To-Home (DTH) Service Provider;

(iia) in a serviced apartment;

(iii) in a hospital; and

(iv) in a home stay:

Provided that the sub-section shall not apply to—

(i) halls and auditorium located with in the premises of places of worship owned by religious institutions;

(ii) to the retiring rooms and dormitories in the railway stations managed by Indian Railways;

(iii) to dormitories.

(2) Luxury tax shall be levied and collected,—

(a) in respect of a hotel, for charges of accommodation for residence and other amenities and services provided in the hotel, excluding food and liquor,—

(i) at the rate of seven and half per cent per room for hotels, in respect of rooms where the gross charges of accommodation for residence and other amenities and services provided above rupees two hundred and up to five hundred per day;

(ii) at the rate of twelve and a half per cent for hotels in respect of rooms where the gross charges of accommodation for residence and other amenities and services provided above rupees five hundred or more per day;

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Provided also that for charge of accommodation for residence and other amenities and services provided made in the months of June, July and August of every year, the rate of tax mentioned in items (i) and (ii) shall be five per cent.”;

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(c) in respect of a convention centre, hall, Kalyanamandapam, auditorium including those attached to hotels, clubs or places of the like nature, for the charges for accommodation, amenities and services provided excluding food and beverage:

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Provided further that the rate of tax mentioned in item (iii) shall be ten per cent with respect to National and International Conventions, seminars and exhibitions approved by the Tourism Department of the Government of Kerala as per the Scheme formulated by them for this purpose. Such approval shall be filed in the format specified in such scheme, before the assessing authority along with the returns filed under this Act.

(i) at the rate of ten per cent where the gross charges of accommodation and other amenities and services provided is above rupees three thousand and up to rupees ten thousand per day;

(ii) at the rate of fifteen per cent where the gross charges of accommodation and other amenities and services provided is above rupees ten thousand and up to rupees twenty thousand per day;

(iii) at the rate of twenty per cent where the gross charges of accommodation and other amenities and services provided is above rupees twenty thousand per day.

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10AA. *Further mode of recovery.*—(1) The assessing authority may, at any time, or from time to time, by notice in writing, a copy of which shall be forwarded to the proprietor at his last address known to the assessing authority, require any court or any officer of the Central Government or of the Government of any State or Union Territory or any other person (other than an individual) who holds or may subsequently hold money for or on account of the proprietor, to pay to the assessing authority, either forthwith, if the money has become due or is so held, or within the time specified in the notice (not being before the money becomes due or is held), so much of the money as is sufficient to pay

the amount due by the proprietor in respect of arrears of tax, fee or penalty, or the whole of the money when it is equal to or less than the arrears of tax, fee or penalty.

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(6) Any amount which a court or person other than any officer of the Government is required to pay the assessing authority or for which it or he is liable to the assessing authority under this section shall, if it remains unpaid, be a charge on the properties of such court or person, as the case may be, and may be recovered as if it were an arrear of public revenue due on land.

Explanation.—For the purposes of this section, the amount due to a proprietor or money held for or on account of a proprietor by any court, officer or other person shall be computed after taking into account such claims if any, as may have fallen due for payment by such court, officer or other person, as the case may be and as may be, lawfully subsisting.

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EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA AGRICULTURAL INCOME TAX ACT, 1991

(15 OF 1991)

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SCHEDULE

(See Section 3)

RATES OF AGRICULTURAL INCOME TAX

- (1) In the case of person other than a company or co-operative society,
 - (a) Where the total agricultural income does not exceed Rs. 40,000 Nil
 - (b) Where the total agricultural income exceeds Rs. 40,000 but does not exceeds Rs. 60,000 10 per cent of the amount by which the total agricultural income exceeds Rs. 40,000
 - (c) Where the total agricultural income exceeds Rs. 60,000 but does not exceeds Rs. 1,00,000 Rs. 2,000 plus 20 per cent of the amount by which the total agricultural income exceeds Rs. 60,000
 - (d) Where the total agricultural income exceeds Rs. 1,00,000 Rs. 10,000 plus 30 per cent of the amount by which the total agricultural income exceeds Rs. 1,00,000
- (2) In the case of a firm, thirty-five per cent of the total agricultural income
- (3) In the case of domestic company or co-operative society,—
 - (a) Where the total agricultural income does not exceed Rs. 25,000 35 per cent of the total agricultural income
 - (b) Where the total agricultural income exceeds Rs. 25,000 but does not exceeds Rs. 1,00,000 40 per cent of the total agricultural income
 - (c) Where the total agricultural income exceeds Rs. 1,00,000 exceeds Rs. 3,00,000 45 per cent of the total agricultural income
 - (d) Where the total agricultural income exceeds Rs. 3,00,000 50 per cent of the total agricultural income
- (4) In the case of foreign company, eighty per cent of the total agricultural income.

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EXTRACT FROM THE RELEVANT PORTIONS OF
THE KERALA VALUE ADDED TAXES ACT, 2003

(30 OF 2004)

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INCIDENCE AND LEVY OF TAX

6. *Levy of Tax on sale or purchase of goods.*—(1) Every dealer whose total turnover for a year is not less than ten lakh rupees and every importer or casual trader or agent of a non-resident dealer, in jewellery of gold, silver and platinum group metals or silver articles or contractor or any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority or any autonomous body or any multi-level marketing entity, their distributor and/or agent engaged in multi-level marketing whatever be his total turnover for the year, shall be liable to pay tax on his sales or purchase of goods as provided in this Act. The liability to pay tax shall be on the taxable turnover,—

(a) In the case of goods specified in the Second and Third Schedules at the rates specified therein and at all points of sale of such goods within the State and in the case of goods specified below, mentioned in column(4), at all points of sale of such goods within the States, namely:—

<i>Sl. No.</i>	<i>Description of Goods</i>	<i>HSN code</i>	<i>Rates of tax in Percentage</i>
(1)	(2)	(3)	(4)
(1)	Cigars, cheroots, cigarillos and cigarattes of tobacco or of tobacco substitutes	2402	22
(2)	Aerated branded soft drinks, excluding soda	***	20

(1)	(2)	(3)	(4)
(3)	Carry bags made of plastic including poly propylene, which have a vest type self carrying features to carry commodities	***	20
(3A)	Disposable plates, cups and leaves made of plastic including styrofoam and styrofoam sheets	***	20
(3B)	Printed banners, hoarding and leaflets of Poly Vinyl Chloride/Polyethylene and other plastic sheets	***	20
(4)	Pan Masala	2106.90.20	22.5
(5)	Churna for Pan	2106.90.70	22.5
(6)	Pan Chutney	***	22.5
(7)	Other manufactured tobacco and manufactured tobacco substitutes homogenized or reconstituted tobacco; tobacco extracts and essences	2403	22.5
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Provided also that the rate of tax for the sale of furnace oil to Coastal Cargo Vessel as fuel, shall, subject to such conditions and restrictions as may be prescribed, be 5 per cent:

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(7) Notwithstanding anything contained in sub-section (1),

(a) any authorised retail or wholesale distributor dealing in rationed articles namely, rice, wheat and kerosene under the Kerala Rationing Order., 1966 shall not be liable to pay tax on the turnover of such goods;

(b) sale of any building materials, industrial inputs, plant and machinery including components, spares, tools and consumables in relation thereto any developer or industrial unit or establishments situated in any Special Economic Zone in the State for setting up the unit or use in the manufacture of other goods shall subject to such conditions or restrictions, as may be prescribed, be exempted from tax:

‘Provided that the exemption covered by the clause shall be applicable to a deemed sale involved in a works contract executed through a sub-contractor also.

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8. *Payment of tax at compounded rates.*—Notwithstanding anything contained in section 6.—

(a) (i) any works contractor other than those who undertake interior decoration and furnishing contracts, electrical, refrigeration or air conditioning contracts or contracts relating to supply and installation of plant, machinery, rolling shutters, cranes, hoists, elevators (lifts), escalators, generators, generating sets, transformers, weighing machines, air conditioners and air coolers, deep freezers, laying of all kinds of tiles (except brick tiles), slabs and stones (including marble) who imports any goods into the state from other States or Country for incorporation in the works contracts and/or who is registered under the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), may, at his option, instead of paying tax in accordance with the provisions of section 6, pay tax at the rate of six per cent of the whole contract amount along with tax under sub-section (2) of section 6.

Provided that the compounded tax payable under this sub-clause by such works

contractor in respect of works contract awarded by Government of Kerala, Kerala Water Authority or Local Authorities shall be five per cent of the whole contract amount,

(ii) any works contractor not falling under the description in clause (i) above may, at his option, instead of paying tax in accordance with the provisions of the said section, shall pay tax at three per cent of the whole contract amount along with tax under sub-section (2) of section 6:

Provided that the provisions of this clause shall not apply to any works contract in which the transfer of material is in the form of goods:

Provided further that notwithstanding anything contained in this Act, a works contractor who intends to pay tax at compounded rate in accordance with this clause in respect of all works undertaken by him during an year, any, instead of filing separate application for compounding for individual works, file a single option for payments of tax under this clause before 30th day of April of the year to which the option relates, subject to eligibility:

Provided also that in the case of any work compounded under this clause, and which remains unexecuted fully or partly as on 31st March, 2014, the contractor may continue to pay tax in respect of such works in accordance with the provisions of this clause as existed when he had opted for compounding up to 31st March, 2015.

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Explanation 3.— A composite contract for the construction of building shall not be treated as a contract of the nature specified under this sub-clause merely for the reason that the contract also involves works which are excluded from the said sub-clause.

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(f) (i) any dealer in bullion or ornaments or wares or articles of gold silver or platinum group metals including diamond may at his option, instead of paying tax on their sale in the State in respect of such goods in accordance with the provisions of section 6, may pay tax at the rate of,—

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(v) Notwithstanding anything contained in section 55 of section 60 of this Act, orders under sub-clause (ii) shall appealable only to the Appellate Tribunals.

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9. *Burden of proof.*— The burden of proving that any transaction of a dealer is not liable to tax under this Act shall lie on such dealer.

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11. *Input Tax Credit.*—(1) Subject to the other provisions of this section, any registered dealer, liable to tax under sub-section (1) of section 6, shall be eligible for input tax credit.

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(5) No input tax credit shall be allowed for the purchases,—

(a) from an unregistered dealer or from a dealer not liable to tax under section 6 or from a dealer whose registration has been cancelled ;

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(o) of goods notified under clause (x) of section 2:

Provided that where a dealer remits differential tax in accordance with the provisions of the Act, he may, for the period up to 30th September, 2010, issue debit note for the tax amount subsequently remitted, to the purchasing dealer to claim input tax credit to the extent of the tax covered in the debit.

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20A. *Condonation of Delay.*—(1) The Deputy Commissioners having jurisdiction over the area may, for valid and sufficient reasons, to be recorded in writing, condone delay,—

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(2) With respect to works contracts awarded by Government of Kerala, Kerala Water Authority or Local Authorities, the Commissioner may, for valid and sufficient reasons to be recorded in writing, condone delay for filing of option under section 8 up to the date of filing of annual returns as prescribed under this Act. The application for condonation of delay shall be submitted along with the order of rejection of the option citing the reasons, of the assessing authority.

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“25C. *Special provisions regarding assessment of dealers paying presumptive tax.*—Notwithstanding anything contained in sub-section (4) of section 11 or sub-section (2) of section 12, if any assessment or other proceeding is initiated by the assessing authority denying the eligibility of a dealer to pay presumptive tax for violation of conditions enumerated in sub-section (5) of section 6, such dealer shall be granted input tax credit or special rebate, as the case may be.”;

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40. *Maintenance of true and correct accounts by dealers.*—Every person registered under this Act, every dealer liable to get himself registered under this Act, every awarder other than Government Departments and Local Authorities, where the cost of the work exceeds one crore rupees and every other dealer who is required so to do by the authority by notice served in the prescribed manner shall keep and maintain true and correct accounts and such other records as may be prescribed, in Malayalam, Tamil, Kannada, or English relating to his business, showing such particulars as may be prescribed. Different particulars may be prescribed for different classes of dealers:

Provided that dealers shall be permitted to use electronic billing and accounting subject to such restrictions and conditions as may be prescribed:

Provided further that auctioneers acting as agents and effecting auction sale shall maintain in such manner, as may be prescribed, the details of such goods received for auction, sold in auction and those returned to the owners of such goods without effecting auction.

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42. *Audit of accounts and certification of returns.*—(1) Every dealer whose total turnover in a year exceeds rupees sixty lakhs shall get his accounts audited annually by a Chartered Accountant or Cost Accountant and shall submit copy of the audited statement of accounts and certificate, in the manner prescribed:

Provided that a Co-operative Society registered or deemed to be registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969), may in lieu of the statement and certificate mentioned above, submit a copy of the audited statement of accounts and certificate issued by the Registrar of Co-operative Societies on or before 31st day of December of the year succeeding to the year to which annual return relates:

Provided further that the Khadi and Village Industries Units shall, in lieu of the Statement and Certificate mentioned above, submit copy of the audited statement of accounts and certificate issued by the Kerala Khadi and Village Industries Board.”;

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46. *Establishment of check post and documents to be carried with the goods.*—(1) If the Government consider that with a view to prevent or check evasion of tax under this Act in any place or places in the State it is necessary so to do, they may by notification in the Gazette notify such areas, here in after referred to as the notified area, and may direct setting up of check posts at such place or places, and define the boundaries of such notified area and may demarcate such boundaries by means of barriers or otherwise for the purpose of regulating the passage of goods across the notified area.

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(3) Subject to the provisions of sub-section (4) no person shall transport within the State across or beyond the notified area any consignment of goods exceeding such quantity or value, as may be prescribed, by any vehicle or vessel, unless he is in possession of,—

(a) either a tax invoice or delivery note or certificate of ownership containing such particulars, as may be prescribed; and

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(e) Where goods are imported into the State through coastal cargo, through air and through the Railways, the importer or clearing agents, by whatever name called, shall, on arrival of such goods, furnish a declaration before the Commercial Tax Officer having jurisdiction over the place of import, as may be prescribed. While transporting such goods within the State or across the State, the transporter/person in-charge of the vehicle/vessel shall keep a copy of such declaration duly acknowledged by the concerned authority and shall be produced for verification by any authority under this Act.

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47. *Procedure for inspection of goods in transit.*—(1) The driver or other person in-charge of a vehicle or vessel shall stop the vehicle or vessel and any person referred to in sub-section (4) of section 46 shall stop or, as the case may be, stop the animal at any place within a notified area when so required by the officer-in-charge of that notified area, or at any other place when so required by any officer empowered by the Government in that behalf, for the purpose of enabling such officer to verify the documents required by sub-section (3) of section 46 to be in the possession of the person transporting the goods and to satisfy himself that there is no evasion of tax.

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(11) The goods seized under sub-section (9) shall be sold by the officer who imposed the penalty; by public auction to the highest bidder and the sale proceeds shall be remitted in the Government treasury. The auction purchaser shall pay the sale value of the goods in ready cash immediately after the sale and he will not be permitted to carry away any part of the property until he has paid for the same in full. Where the purchaser fails to pay the purchase money, the property will be resold at once and the defaulting purchaser will be liable for any loss arising from as well as the expenses incurred on the re-sale.

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48. *Transit of goods through the State and issue of transit pass.*—(1) When a vehicle or vessel carrying goods from any place outside the State and bound for any place outside the State passes through the State, the owner or consignor of goods or owner or driver or person in charge of such vehicle or vessel shall obtain a transit pass in the prescribed form for such goods from the officer-in-charge of the first check post after his entry into the State and deliver it to the officer-in-charge of the last check post before his exit from the State. A fee of one hundred rupees shall be payable to Government on each transit pass so issued.

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55. *Appeals to the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals).*—(1) Any person aggrieved by any order issued or proceedings recorded "other than those under section 16, section 19, sub-sections (8) and (9) of section 44, section 49, section 67, section 68, section 69 and section 70" passed by an authority empowered to do so under this Act not being an authority above the rank of an Assistant Commissioner may, within a period of thirty days from the date on which the order was served on him, appeal against such order,

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(4) Notwithstanding that an appeal has been preferred under sub-section (1), the tax or other amounts shall be paid in accordance with the order against which the appeal has been preferred:

Provided that the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may, at his discretion, give such directions as he thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to his satisfaction in such form and in such manner as may be prescribed.

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58. *Powers of revision of the Commissioner suo-motu.*—(1) The Commissioner may suo-motu call for and examine any order passed or proceedings recorded under this Act by any officer or authority, subordinate to him other than that of the Deputy Commissioner (Appeals) or the Assistant Commissioner (Appeals) or not being the orders passed by him against any order issued or proceedings recorded under sub-section (3) of section 25, which in his opinion is prejudicial to the interest of revenue and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act may pass such order thereon, as he thinks fit.

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62. *Appeals to the High Court.*—(1) Any person objecting to an order affecting him passed under section 58 or section 94 may, within a period of ninety days from the date on which a copy of the order was served on him in the manner prescribed, appeal against such order to the High Court:

Provided that the High Court may admit an appeal preferred after the period of ninety days aforesaid if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the said period.

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88. *Service of notice.*—Any notice required to be served on, or given to, any person under this Act or the rules made thereunder shall be deemed to be duly served or given:—

(a) if the notice is addressed to that person and is given or tendered to him; or

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(e) by sending it by e-mail, if the e-mail address is given by the person; or

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SCHEDULES

FIRST SCHEDULE

Goods Exempted from Tax under Sub-section (4) of Section 6

<i>Sl. No.</i>	<i>Description of Goods</i>	<i>HSN Code</i>
(1)	(2)	(3)
1	Agricultural implements manually operated or animal driven	
	(1) Spades and shovels	8201.10.00
	** ** *	**
2	Aids and implements used by handicapped persons	
	(1) Orthopaedic or fracture appliances	9021.10.00
	** ** *	**
	(9) Intra Ocular Lens	9002.10.00
	** ** *	**
9A	Cement or Concrete frames for doors and Windows	****
	** ** *	**
11A	Clay used for the manufacture of bricks and tiles given under entry 18 of III Schedule	****
	** ** *	**
12B	Coconut Oil	****
	** ** *	**
16	Earthen Pot	6914.90.00
	** ** *	**
18A	Flour, Sooji	****
	(1) Wheat or meslin flour	1101.00.00
	(2) Maida	****
	(3) Sooji	****
	** ** *	**

(1)	(2)	(3)
31	Meat (other than poultry), fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair.	
	(1) Meat of bovine animals, fresh and chilled	
	(a) Carcasses and half-carcasses	0201.10.00
	**	**
	**	**
42A	Rice including broken rice, puffed rice, parched rice and beaten rice	
	(1) Rice other than paddy	1006
	(2) Puffed rice, parched and beaten rice	1904.20.00
	(3) Broken rice	1006.40.00
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42B	Rice bran oil	*****
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SECOND SCHEDULE TAXABLE @1%

[See section 6(1) (a)]

Sl. No.	Description of Goods	HSN Code
(1)	(2)	(3)
1	Bullions	
	(1) Silver	7106.91.00
**	**	**
2D	Washing soap bars and cakes manufactured using coconut oil	****
**	**	**
"7A	Embroidery or Zari articles, that is to say, imi, zari, kasab, saima, dabka, chumki, gota, sitara, naqsi, kora, glass bead, badial	
	(1) Embroidery without visible ground	5810.10.00
	(2) Other embroidery of cotton	5810.91.00
	(3) Embroidery or man-made fibres	
	(a) Embroidered badges motifs and the like	5810.92.90
	(b) Other embroidered articles	5810.92.90
	(4) Embroidery of other textile materials	5810.99.00
	(5) Zari articles	*****
8	Handloom cloth, Handloom Bedsheet and Pillow cover	****
9	Silk fabrics and sarees made of natural silk	5007
10	Textile fabric	
	(1) Wool	
	(a) Woven fabrics of carded wool or of carded fine animal hair	5111
	(b) Woven fabrics of combed wool or of combed fine animal hair	5112
	(c) Woven fabrics of coarse animal hair or of horse hair	5113

(1)	(2)	(3)
(2) Cotton		
(a) Woven fabrics of cotton containing 85% or more by weight of cotton weighing not more than 200 gm/m ²		5208
(b) Woven fabrics of cotton containing 85% or more by weight of cotton weighing more than 200 gm/m ²		5209
(c) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 gm/m ²		5210
(d) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 gm/m ²		5211
(e) Other woven fabrics of cotton		5212
(3) Woven fabrics of Flax		5309
(4) Woven fabrics of jute or of other textile base fibres		5310
(5) Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		5311

(1)	(2)	(3)
(6) Man-made filaments		
(a) Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of IISN heading 5404		5407
(b) Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of HSN heading 5405		5408
(7) Man-made Staple Fibres		
(a) Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres		5512
(b) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 m ²		5513
(c) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton of a weight exceeding 170 m ²		5514
(d) Other woven fabrics of synthetic staple fibres		5515
(e) Woven fabrics of artificial staple fibres		5516

(1)	(2)	(3)
(8) Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings; Embroidery		
(a) Woven pile fabrics and chennile fabrics other than HSN heading Nos. 5802 or 5806		5801
(b) Terry toweling and similar woven terry fabrics other than narrow fabrics of HSN heading No. 5806; tufted textile fabrics other than HSN heading No. 5703		5802
(c) Gauze other than narrow fabrics of HSN heading No. 5806		5803
(d) Tullies and other net fabrics not including woven knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of HSN heading Nos. 6002 to 6006		5804
(e) Hand woven tapestries of the type gobelins, flanders, aubusson, beauvals and the like and needle worked tapestries (for example petit point, cross stitch), whether or not made-up		5805

(1)	(2)	(3)
(f) Narrow woven fabrics other than goods HSN heading No. 5807; narrow fabrics consisting warp without weft assembled by means of an adhesive (bolducs)		5806
(g) Woven fabrics of metal thread and woven fabrics of metalized yarn of HSN heading No. 5605 of a kind used in apparel as furnishing fabrics of a similar purpose, not elsewhere specified or included		5809
(9) Textiles fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of the books or the like; Tracing cloth; Prepared painting canvas; Buckram and similar stiffened textile fabrics of a kind used for hat foundations		5901
(10) Tyre cord fabric of high tenacity yarn or other polymers, polyesters or viscose rayon		5902
(11) Textile wall coverings		5905
(12) Rubberised textile fabrics, other than tyre cord fabrics of high tenacity yarn or nylon or other polyamides polyesters or viscose rayon		5906

(1)	(2)	(3)
(13)	Textile fabrics, otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back cloths or the like	5907
(14)	Knitted or chrocheted fabrics	
(a)	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or chrocheted	6001
(b)	Knitted or chrocheted fabrics of a width not exceeding 30 cm., containing by weight 5% or more of elasto meric yarn of rubber thread, other than those of HSN heading No. 6001	6002
(c)	Knitted or chrocheted fabrics of a width not exceeding 30 cm., other than those of HSN heading Nos. 6001 or 6002	6003
(d)	Knitted or chrocheted fabrics of a width exceeding 30 cm., containing by weight 5% or more of elasto meric yarn of rubber thread, other than those of HSN heading No. 6001	6004

(1)	(2)	(3)
	(c) Wrap knit fabrics (including those made on gallon knitting machines), other than those of HSN heading Nos. 6001 to 6004	6005 6006
	(f) Other knitted or chrocheted fabrics	

THIRD SCHEDULE TAXABLE @ 5%

See Section 6(1)(a)

<i>Sl. No.</i>	<i>Description</i>	<i>HSN Code</i>
(1)	(2)	(3)
1	Agricultural and Horticultural implements not operated manually or not driven by animal, and parts thereof	
(1)	Agricultural, horticultural or forestry machinery for soil preparations or cultivation, lawn or sports ground rollers	8432
(2)	Harvesting or threshing machinery, including straw or fodder balers, grass or hay mowers, machines for cleaning, sorting or grading eggs, fruits, or other agricultural produce	8433
**	**	**

(1)	(2)	(3)
5A	Ayurvedic tooth powders	****
**	**	**
8	Bakery products like cakes, halwa, mixture, laddu and jelabi	****
**	**	**
24	Coconut shell unworked	1404.90.60
**	**	**
30A	Cooked food other than those served to any airline service company or institution or shipping company for serving in aircraft, ship or steamer or served in aircraft, ship, steamer, bar attached hotels and star hotels	****
**	**	**
33	Cups and tumblers of paper and plastic	
	(1) of paper	4823.60.00
	(2) of plastic	****
**	**	**
69	IT Products	
	(1) Word processing machines, Electronic typewriters,—	
	(a) Word processing machines	8469.00.10
	(b) Electronic typewriters	8469.00.20
**	**	**

(1)	(2)	(3)
(29) Electrical apparatus for line telephony or line telegraphy—		
(a) Line telephone sets with cordless handsets		8517.11
**	**	**
**		
(g) Attachments for telephones		8517.69.70
**	**	**
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**	**	**
**		
86B Municipal Plastic Waste		
**	**	**
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109A Rexin		5903
**	**	**
**		
141A Waterbed		****
**	**	**
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