



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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No.

3690

GOVERNMENT OF KERALA

Law (G) Department

NOTIFICATION

G.O. (P) No. 8/2021/Law.

*Dated, Thiruvananthapuram, 26th November, 2021
11th Vrischikam, 1197
5th Agrahayana, 1943.*

S. R. O. No. 949/2021

In exercise of the powers conferred by sub-section (1) of section 76 of the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960), and in supersession of the notification issued under G. O. (P) No. 1/2017/Law dated 16th January, 2017 and published as S.R.O. No. 33/2017 in the Kerala Gazette Extraordinary No. 100 dated 19th January, 2017, the Government of Kerala hereby authorize,—

(a) the levy of an additional court fee in respect of original petitions, original applications, appeals or revisions to tribunals, appellate authorities constituted by or under any special or local law and original suits in Civil Courts other than in Family Courts at the rate of one



per cent of the amount involved in the dispute and in other cases at the rate of rupees one hundred in each such case, subject to section 4A of the said Act and sub-rule (1) of rule 397 of the Kerala Motor Vehicles Rules, 1989;

(b) the levy of an additional Court fee of one per cent on the appeals filed before the Appellate Authority under the Kerala State Goods and Services Tax Act, 2017 (Act 20 of 2017) subject to a maximum limit of ₹ 20,000 in respect of such appeals filed before the said Appellate Authority under the said Act.

The amount so collected shall be credited to the Kerala Legal Benefit Fund constituted under sub-section (2) of section 76 of the Kerala Court Fees and Suits Valuation Act, 1959.

By order of the Governor,

V. HARI NAIR,
Law Secretary.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

In order to remove the disparity regarding the levy of additional court fee payable by tax payers in preferring appeals under the Central Goods and Services Tax Act and the Kerala State Goods and Services Tax Act, Government have made a declaration in the Budget Speech 2020-2021 to fix the limit of additional court fee in respect of appeals preferred by tax payers under Kerala State Goods and Services Tax Act. To give effect to the financial proposal as announced in para 343 of the Budget Speech 2020-2021, an amendment to section 76(1) of the Kerala Court Fees and Suits Valuation Act, 1959 (Act 10 of 1960) was brought by Kerala Finance Act, 2021 (Act 8 of 2021), fixing the maximum limit of additional court fee that shall be leviable.

As per G. O. (P) No. 1/2017/Law dated 16th January, 2017 and published as S.R.O. No. 33/2017 in the Kerala Gazette Extraordinary No. 100 dated 19th January, 2017, the Government have fixed the additional court fee that is levied by the Civil Courts other than Family Courts, Tribunals and appellate authorities constituted by or under any special or local law in respect of original petitions, original applications, appeals or revisions to Tribunals,



appellate authorities and original suits in Civil Courts other than in Family Courts at the rate of one per cent of the amount involved in the dispute. As the said rate of additional court fee applies to all statutory appeals including those filed before the Appellate Authority under the Kerala State Goods and Services Tax Act, 2017, Government finds it necessary to issue notification under section 76(1) of the Kerala Court Fees and Suits Valuation Act, 1959, fixing the maximum limit of additional court fee in respect of appeals filed before the Kerala State Goods and Services Tax Appellate Authority, reflecting the amendment made through the Kerala Finance Act, 2021.

The notification is intended to achieve the above object.

