

**GOVERNMENT OF KERALA**  
**Taxes (B) Department**  
**NOTIFICATION**

GO(P) No.153/2009/TD Dated, Thiruvananthapuram, 21<sup>st</sup> August,2009

**S.R.O. No.701/2008.**- In exercise of the powers conferred by section 92 of the Kerala Value Added Tax Act, 2003 (30 of 2004) the Government of Kerala hereby make the following rules, further to amend the Kerala Value Added Tax Rules,2005 issued in GO(P) No. 42/2005/TD dated 31st March, 2005 and published as S.R.O No 315/2005 in the Kerala Gazette Extraordinary No 675 dated 31st March, 2005, namely:-

**RULES**

**1. Short title and Commencement.**- (1)These Rules may be called the Kerala Value Added Tax (Amendment) Rules, 2009.

(2) It shall come into force with effect from 1<sup>st</sup> September,2009.

**2. Amendment of the Rules:**-In the Kerala Value Added Tax Rules, 2005, after rule 27, the following shall be inserted, namely:-

**“27A. Procedure where the payment is made by electronic means:** Where payment of any tax or other amount due under the Act is made by electronic means, the payer shall be furnished with an electronic chalan as an electronic record containing the treasury remittance particulars, to be provided through Kerala Value Added Tax Information System. The payer shall take a printout of the same for future reference.”

By order of the Governor

P.MARA PANDIYAN

Principal Secretary to Government

**Explanatory Note**

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

As declared in Para 229 of Budget Speech, 2009, Government have decided to implement electronic payment of taxes administered, by the Commercial Taxes Department. This has necessitated amendment in the Kerala Value Added Tax Rules.

This notification is intended to achieve the above object.