

GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G.O(p)No:98/2008/TD      Dated,Thiruvananthapuram,15<sup>th</sup> May 2008.

**S.R.O.No.497/2008** :- In exercise of the powers conferred by section 4 of the Kerala Taxation Laws(continuation and validation of recovery Proceedings) Act,1967(23 of 1967), the Government of Kerala hereby make the following amendment to the Schedule to the Kerala Taxation Laws(Continuation and Validation of Recovery Proceedings)Act, 1967, namely:-

AMENDMENT

In the Schedule to the said Act, after serial number 6 and the entries against it, the following serial numbers and the entries shall respectively be added, namely:-

- “7. The Kerala Tax on Luxuries Act, 1976(32 of 1976).
8. The Kerala Value Added Tax Act, 2003(30 of 2004)
9. The Kerala Tax on paper Lotteries Act, 2005(20 of 2005)”.

By order of the Governor,

P. MARA PANDIYAN,  
Secretary to Government.

Explanatory Note

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

As per section 4 of the Kerala Taxation Laws (Continuation and Validation of Recovery proceedings) Act, 1967, when Government dues are reduced in appeal or any other proceedings, it shall not be necessary for the taxing authority to serve upon the assessee a fresh demand notice. But in the Schedule of the said Act, the Kerala Value Added Tax Act, 2003, the Kerala Tax on Luxuries Act, 1976 and the Kerala Tax on Paper Lotteries Act, 2005 were not included. Governments have, therefore, decided to include the said Acts in the Schedule.

This notification is intended to achieve the above object.