

**GOVERNMENT OF KERALA**

**Taxes (B) Department**

**NOTIFICATION**

G.O.(P) No.197/2009/TD

Dated, Thiruvananthapuram, 5<sup>th</sup> November, 2009.

**S.R.O.No.922/2009.**- 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 G.O.(P) No.42/205/ID dated 31<sup>st</sup> March, 2005 and published as S.R.O.No.315/2005 in the Kerala Gazette Extraordinary No.675 dated 31<sup>st</sup> March, 2005, namely:--

**RULES**

- Short title and commencement.*- (1) These Rules may be called the Kerala Value Added Tax (Second Amendment) Rules, 2009.  
(2) They shall be deemed to have come into force on the 1<sup>st</sup> day of April, 2009.
- Amendment of the Rules.*- In the Kerala Value Added Tax Rules, 2005, in rule 17, in sub-rule 8, in item (xii), for the words, "In case license has not been received, a copy of the application fee remitted in this regard will suffice", the words "In case license has not been received, a copy of the application fee remitted in this regard along with a certificate of the applicant stating that the license itself shall be produced within one year from the date of commencement of business", shall be substituted.

By order of the Governor,

**P. MARA PANDIAN,**

*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 233 of the Budget Speech, 2009-2010, Government have decided not to insist on license from local bodies, as a pre-condition for granting of registration for running business, subject to the condition that the license shall be produced within one year from the date of commencement of business.

This notification is intended to achieve the above object.