

**Taxes (B) Department
NOTIFICATION**

G.O.(P) No.25/2010/TD

Dated, Thiruvananthapuram, 1st February, 2010

S.R.O.No.78/2010.- In exercise of the powers conferred by sub-sections (3) and (4) of Section 13 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Government of Kerala hereby make the following rules further to amend the Central Sales Tax (Kerala) Rules, 1957, namely:-

RULES

1. *Short title and commencement.*- (1) These Rules may be called the **Central Sales Tax (Kerala Amendment) Rules, 2010.**

(2) It shall come into force at once.

2. *Amendment of the Rules.*- In the Central Sales Tax (Kerala) Rules, 1957, after rule 11D, the following rule shall be inserted, namely:-

“11E. Notwithstanding anything contained in these rules, registered dealers shall obtain the Declaration Forms prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, issued by the Commissioner of Commercial Taxes in electronic form, in the manner and subject to the conditions he may direct, through the official website of the Kerala Commercial Taxes Department.

Provided that, no fee shall be payable by the dealer on such Forms, so downloaded”.

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 purpose.)

As announced in para 230 of the Budget Speech 2009-2010 the Government have decided to introduce the system of dispensing the statutory declarations under the Central Sales Tax (Registration and Turnover) Rules, 1957 in electronic form to dealers, through the official website of the Commercial Taxes Department of the Government of Kerala. This has necessitated consequent amendment in the Central Sales Tax (Kerala) Rules, 1957 and the Government have decided to amend the said rules accordingly.

This notification is intended to achieve the above object.

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