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No.848

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G.O.(P) No.74/2012/TD.

Dated, Thiruvananthapuram 19th April, 2012

S.R.O. No.286 / 2012.— 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 by notification under G.O.(P) No.42/2005/TD dtd.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, 2012.

(2) They shall come into force at once.

2. *Amendment of the Rules.*— In the Kerala Value Added Tax Rules, 2005.—

(1) in rule 10A, for the words, letter, figures and bracket “in accordance with the provisions of sub-section (1A) of Section 6”, the words, letters, figures and brackets “in accordance with the provisions of Clause (b) of sub-section (1A) of Section 6” shall be substituted;

(2) for Form No.1F, the following form shall be substituted, namely:--

“THE KERALA VALUE ADDED TAX RULES, 2005
FORM NO.1F
[Application opting to pay tax under Clause (b) of Section 6 (1A)]
[See Rule 10A]

HELPLINE contact persons / Phone Nos.....

DATE	D	D		M	M		Y	Y

TIN

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To

The Registering Authority
VAT OFFICE ADDRESS

I / We [give full address] do hereby opt to collect tax in terms of Section 30 of the said Act and to pay tax on the taxable turnover for the year as specified under clause (b) of Section 6(1A).

/ SEAL /

Signature, name and status of the Signatory.

FOR OFFICE USE

1. Date of receipt of Application
2. Nature of orders passed

:
:

Permission granted	/	Not

ACKNOWLEDGMENT

Received an Application in Form No.1F from M/s.....

Date.....

(Seal)

Assessing Authority / Authorised Officer".

By Order of the Governor,

A. AJITH KUMAR,
Secretary to Government.

Explanatory Note

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

The Hon'ble High Court of Kerala in the judgment dated 19th July, 2010, in O.T.Rev. No.42/2009 and W.P.(C) No.35553 of 2009 has held that Form No.1F prescribed under the Kerala Value Added Tax Rules, 2005 is not in order and has directed to prescribe a new Form in the place of Form 1 F under rule 10A for suiting the provisions of section 6(1A)(b) of the Kerala Value Added Tax Act, 2003. Hence, the Government have decided to amend the said Rules suitably.

The notification is intended to achieve the above object.