

RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Value Added Tax (Amendment) Rules, 2014.
- (2) They shall come into force at once.
2. *Amendment of the Rules.*—In the Kerala Value Added Tax Rules, 2005, after rule 72, the following rule shall be inserted, namely:—

“72A. Without prejudice to the powers of Appellate or Revisional Authorities, in cases where the appellant or the revision petitioner files an appeal under Section 55 or revision under Section 57, along with the proof of payment of 30% of the disputed amount in such appeal or revision, and furnishes security for the balance amount, stay may be granted on collection of the disputed amount for a period of one year or till the disposal of the appeal, whichever is earlier.”

By order of the Governor,

A. AJITH KUMAR,
Secretary to Government.

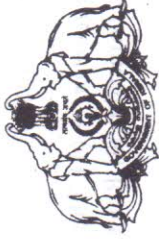
Explanatory Note

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

In the interest of revenue, administration and to simplify the procedures, Government have decided to incorporate a provision for the stay on collection of disputed amounts.

The notification is intended to achieve the above object.

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Government of Kerala
2014



Regn. No. KERBIL/2012/45073
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കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണ
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 105/2014/TD. Dated, Thiruvananthapuram, 10th July, 2014.

S. R. O. No. 414/2014.—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 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:—