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**GOVERNMENT OF KERALA**

**Taxes (B) Department**

G.O.(P) No.269/2010/TD.

*Dated, Thiruvananthapuram, 19<sup>th</sup> November, 2010*

**S.R.O.No.1064/2010.**— 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 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

1. *Short title and commencement.*— (1) These rules may be called the Kerala Value Added Tax (Fourth Amendment) Rule, 2010.
  - (2) Save as otherwise provided in these rules,--
    - (a) clause (b) of sub-rule (2) or rule 2 shall be deemed to have come into force on the 1<sup>st</sup> day of April, 2008.
    - (b) sub-rule(1), sub-rule (3) and clause (b) of sub-rule (4) of rule 2 shall be deemed to have come into force on the 1<sup>st</sup> day of May, 2009.
    - (c) clause (a) of sub-rule (4) of rule 2 shall be deemed to have come into force on the 1<sup>st</sup> day of June, 2010; and
    - (d) the remaining provision shall come into force at once.
2. *Amendment of the Rules.*— In the Kerala Value Added Tax Rules, 2005,--
  - (1) in rule 11, in sub-rule (1), for the fourth proviso, the following proviso shall be substituted, namely:--

“Provided also that in the case of dealers, eligible for payment of tax under section 8, other than the work contractors coming under the third proviso to clause (a) (ii) of the said section, the option for the year 2009-2010 and 2010-2011 shall be filed on or before the 30<sup>th</sup> day of June, 2009 and the 25<sup>th</sup> day of May, 2010, respectively.”;
  - (2) in rule 12C,--
    - (a) for sub-rule (4), the following sub-rule shall be substituted, namely:--

“(4) Every dealer who makes any sale of fuel and lubricants to foreign going vessels, other than fishing vessels under the sixth proviso to sub-section (1) of section 6 shall submit,--

- (i) a declaration and undertaking in Form No.47;
- (ii) copy of the marine delivery receipt or bunker delivery note showing the name of the ship, the name and quantity of the fuel supplied, the date, time and place of supply, along with the name and address of the ship’s agent, the invoice number and date, duly signed and sealed by the Master or Chief Engineer of the ship acknowledging the supply and attested by the authorized signatory of the supplier;
- (iii) customs documents carrying proof of supply; and
- (iv) the invoice.”;

(b) in sub-rule (5), after the words “other than petroleum products”, the words “to Railways or Kerala State Road Transport Corporation or Kerala Water Authority or Kerala State Electricity Board” shall be inserted;

(3) in rule 17, in sub-rule (17), after the existing proviso, the following proviso shall be inserted, namely:--

“Provided further that the last date of renewing registration for the year 2010-11 shall be the 20<sup>th</sup> day of May, 2010.”;

(4) in rule 22,--

(a) in sub-rule (1), after the existing proviso, the following proviso shall be inserted, namely:--

“Provided further that the date for filing return under the Act for oil companies, who are also liable to file returns under the Kerala General Sales Tax Act, 1963, shall be on or before the 10<sup>th</sup> day of every month.”;

(b) in sub-rule (2), for the existing proviso, the following proviso shall be substituted, namely:--

“Provided that the last date for filing annual return for the year 2009-09 and 2009-10 shall be the 31<sup>st</sup> day of May, 2009 and the 31<sup>st</sup> day of July, 2010, respectively.”;

(5) in rule 49, in sub-rule (1), for the words “in which the office of such agency is situated”, the words “in which the dealer is registered” shall be substituted;

(6) in rule 50, for the words and figures “under rule 46 or under rule 47”, the words, figures and letter “under rules 46, 47 or 47A” shall be substituted;

(7) in the Forms, for Form No.47 under sub-rule (4) of rule 12C, the following Form shall be substituted, namely:--

**“FORM No.47**  
[See sub-rule (4) of rule 12C]  
**DECLARATION AND UNDERTAKING**

[For concessional rate of tax on sale of fuel and lubricants to foreign going vessels other than fishing vessels under-sixth proviso to sub-section (1) of section 6.]

This is to certify that I / We ..... (name and full address of the dealer with TIN) have sold the goods as per the details mentioned below to ..... (name and full address of the purchaser) at the concessional rate of tax under sub-section (1) of section 6 of the Kerala Value Added Tax Act, 2003.

I am fully convinced of the fact that the purchaser of these goods is eligible for the concessional rate of tax as prescribed under the sixth proviso to sub-section (1) of section 6. In the event it is found otherwise or it has not been used for the purposes mentioned. I hereby undertake to pay over to the Government the differential tax amount without prejudice to the other penal action which may be taken against us.

**Details of goods sold**

<i>Sl. No.</i>	<i>Invoice No. and Date</i>	<i>Marine delivery receipt No. and date</i>	<i>Name of the ship</i>	<i>Name of agent</i>	<i>Description of goods sold</i>	<i>Sale value</i>	<i>VAT amount</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Place:

Date:

/ Seal /

Signature:

Name and status of the signatory.”.

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.)

Government have decided to operationalise the concessional rate of tax on sale of fuel and lubricants to foreign going vessels other than fishing vessels granted to bunker fuels by providing adequate statutory safeguards. The Petroleum Companies have represented pointing out the practical difficulty in the existing procedure for obtaining declaration from foreign going vessels. The administrative instructions regarding the extension of dates of compounding under section 8, renewal of registration, filing of returns under the Kerala Value Added Tax Act has to be given statutory validity. The Government have examined these matters also and decided to amend the Kerala Value Added Tax Rule, 2005, suitably.

The notification is intended to achieve the above object.