

**GOVERNMENT OF KERALA
TAXES (B) DEPARTMENT**

NOTIFICATION

G.O.(P) No. 70/2011/TD

Dated, Thiruvananthapuram 12th May, 2011.

S.R.O. No. 311 / 2011.— In exercise of the powers conferred by sub-Section (3) of section 3 of the Kerala Value Added Tax Act, 2003 (30 of 2004) the Government of Kerala having considered it necessary further to amend the Notification issued under G.O. (P) No. 46/2005/TD dated 31st March, 2005 and published as S.R.O. No. 318/2005 dated 31st March, 2005, in the Kerala Gazette Extraordinary No. 682 dated 31st March, 2005, hereby make the following further amendments to the said notification, namely:--

AMENDMENT

In the schedule to the said Notification,--

(1) in serial number 32A, in the entry against it in Column (4), the following entry shall be substituted, namely:--

“All the functions assigned to a Deputy Commissioner (Appeals) by or under the Kerala Value Added Tax Act, 2003 within the local limits assigned to him by the Commissioner”,

(2) in serial number 316, in the entry against it in the Column (4), the following entry shall be substituted namely:--

“All the functions assigned to a Commercial Tax Officer by or under the Kerala Value Added Tax Act, 2003 within the local limits assigned to him by the Commissioner.”

By Order of the Governor,

V. P. Joy
Secretary to Government

Explanatory Note

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

As per notification issued under G.O.(P) No. 52/2006/TD dated 19th April, 2006 and published as S.R.O. No. 310/2006 dated 19th April, 2006 in the Kerala Gazette Extraordinary No.773 dated 20th April, 2006 the Government had amended the notification issued under G.O.(P) No. 46/2005/TD dated 31st March, 2005 and published as S.R.O. No. 318/2005 dated 31st March, 2005 in the Kerala Gazette Extraordinary No. 682 dated 31st March, 2005, functions of the Deputy Commissioner (Appeals), Thiruvananthapuram and Commercial tax Officer, Payyannur, were assigned as all the functions under the Kerala Value Added Tax Act, 2003 (Act 30 of 2004). The subordinate Legislation Committee (2009-11)of the 12th Kerala Legislative Assembly in its 15th Report has noted that this is an act of excessive delegation. Therefore, the Government have decided to rectify the mistake.

The notification is intended to achieve the above object.