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Government of Kerala
2016



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 5 Vol. V	തിരുവനന്തപുരം, തങ്കൾ Thiruvananthapuram, Monday	2016 ജൂൺ 20 20th June 2016	നമ്പർ } No. } 1111
		1191 മിഥുനം 6 6th Mithunam 1191	
		1938 ജ്യേഷ്ഠം 30 30th Jyaishtha 1938	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No.64/2016/TD.

Dated, Thiruvananthapuram, 14th June, 2016
31st Idavam, 1191.

S. R. O. No. 433/2016.—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 makes 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:—

RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Value Added Tax (2nd Amendment) Rules, 2016.

(2) They shall come into force at once.

2. *Amendment of the Rules.*—In the Kerala Value Added Tax Rules, 2005, in rule 97,—

(a) in sub-rule (3) for clause (e), the following clause shall be substituted, namely:—

“(e) who has passed the Post Graduate Diploma in Sales Taxation or Diploma in Sales Taxation awarded by Gulati Institute of Finance and Taxation renamed by the Government of Kerala vide G. O. (Ms.) No. 31/09/TD dated 25-2-2009”.

(b) after clause (e) the following proviso shall be inserted, namely:—

“Provided that the candidates who have passed Diploma in Sales Taxation for Sales Tax Practitioners (Diploma) must fulfill the following conditions,—

(i) must attend five days intensive training programme organized by Gulati Institute of Finance and Taxation with a pass in the examination for the Diploma in Sales Tax holders in the areas of Sales Tax/VAT/GST;

(ii) must be the holder of the photo identity cards issued by Gulati Institute of Finance and Taxation which is issued to the said certificate holders (Diploma) as Sales Tax Practitioners;

(iii) must successfully attend two days training programme conducted by Gulati Institute of Finance and Taxation to getting issued the said Identity Card;

(iv) must remit the required fee for renewal process of issuing photo identity card as fixed by Gulati Institute of Finance and Taxation from time to time”.

(c) in sub-rule (5), the following proviso shall be inserted, namely:—

“Provided that the persons whose names are enrolled in the list by virtue of the qualification prescribed under clause (e) of sub-rule (3) above shall obtain a photo identity card from Gulati Institute of Finance and Taxation and the same shall be renewed as per orders issued by the Government in this regard and such persons who do not have valid identity card shall be liable to be removed from the list in Form No. 28A.”

By order of the Governor,

P. MARA PANDIYAN,

Additional Chief Secretary to Government.

Explanatory Note

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

Government of Kerala vide Government Order (Ms.) No. 31/2009/TD dated 25-2-2009 have upgraded and renamed the Centre for Taxation Studies, Thiruvananthapuram as Gulati Institute of Finance and Taxation, Thiruvananthapuram and have decided to recognize Diploma in Sales Taxation awarded by Gulati Institute of Finance and Taxation as a qualification for a Sales Tax Practitioner under the Kerala Value Added Tax Act, 2003. Further, it also decided to recognize the issuance of identity card and its renewal for Sales Tax Practitioners, by Gulati Institute of Finance and Taxation. In order to give statutory validity to the said Government Order. Government have decided to suitably amend the Kerala Value Added Tax Rules, 2005.

This notification is intended to achieve the above object.