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Government of Kerala
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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. 144/2015/TD. Dated, Thiruvananthapuram, 17th August, 2015
1st Chingam, 1191.

S. R. O. No. 545/2015.—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:—

33/3302/2015/S-2.

RULES

1. *Short title and Commencement.*— (1) These rules may be called the Kerala Value Added Tax (Amendment) Rules, 2015.

(2) They shall come into force at once.

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

(1) in Rule 17, in sub-rule (8),—

(i) **for clause (xi)**, the following clause shall be substituted, namely:—

“(xi) Documents to be furnished for proving the ownership/possession of the business premises.

(a) In case of own premises, copy of the document proving the ownership.

(b) In case of rented premises:

(i) copy of lease/license/rent agreement valid as on the date of application.

(ii) in case of lease/license/rent agreement is not made in the name of the applicant and the applicant is related/an associate person of the lessee/licensee/tenant then the agreement between the original lessor and the lessee shall be produced along with the following document/details.

(a) The relationship between the applicant and the lessee/licensee/tenant;

(b) No Objection Certificate for carrying out the business of the applicant from the owner of the premises valid as on the date of application; and

(c) Copy of Photo ID proof or PAN card of the person giving No Objection Certificate i.e., the owner of the premises.

(c) If the possession of the premises is not based on a lease, license, rent or any agreements of such nature, the consent from the owner of the premises valid as on the date of application, along with copy of his photo ID proof.

The copies shall be attested by Bank Manager/Chartered Accountant/Notary.”;

(ii) In **clause (xii)**, after the words “Self-attested copy of license from Corporation/Municipality/Grama Panchayat for running the business”, the words “of evasion prone commodities specified by the Commissioner under sub-section 16A of Section 47 and notified goods”, shall be inserted;

(iii) After clause (xii), the following clause shall be inserted, namely:—

“(xiia) PAN card issued by the Income Tax Department”.

By order of the Governor,

DR. W. R. REDDY,
Principal Secretary to Government.

Explanatory Note

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

In para 390 of the Budget Speech, 2014-15, it was declared that the registration process would be simplified. The Growth of commercial transactions require recognition of agreements and contracts relating to the place of business for the purpose of registration under Kerala Value Added Tax Act. Also the Rules have to be aligned to the changing times which should facilitate ease of doing business encouraging people to take registration and thereby bringing more people to the tax net. Further, PAN card issued by the Income Tax Department has been made mandatory for registration. It is an essential requisite for the smooth transition to Goods and Services Tax regime. This has necessitated amendment in the Kerala Value Added Tax Rules, 2005.

The notification is intended to achieve the above object.