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കേരള സർക്കാർ
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

അസാധാരണ
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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		1191 മകരം 14 14th Makaram 1191	
		1937 മാഘം 8 8th Magha 1937	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 20/2016/TD.

*Dated, Thiruvananthapuram, 22nd January, 2016
8th Makaram, 1191.*

S. R. O. No. 93/2016.—In exercise of the powers conferred by section 20 of the Kerala Tax on Luxuries Act, 1976 (32 of 1976), the Government of Kerala hereby make the following rules, further to amend the Kerala Tax on Luxuries Rules, 1976, issued by notification under G. O. (Ms.) No. 154/76/TD dated 10th December, 1976 and published as S.R.O. No. 1273/76 in the Kerala Gazette Extraordinary No. 703 dated 10th December, 1976, namely:—

33/337/2016/S-15.

RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Tax on Luxuries (Amendment) Rules, 2016.

(2) They shall be deemed to have come into force on the 28th day of July, 2006.

2. *Amendment of the Rules.*—In the Kerala Tax on Luxuries Rules, 1976, in rule 3C, for the words, brackets, letter and figures “the provisions of sub-section (2B) of section 4 applies”, the words, brackets, letter and figures “the provisions of clause (c) of sub-section (2) of section 4 applies” shall be substituted.

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.)

As per the amendment made to the Kerala Tax on Luxuries Rules, 1976 by issuing notification under G. O. (P) No. 75/2006/TD dated 28th July, 2006, published as S.R.O. No. 566/2006 in the Kerala Gazette Extraordinary No. 1250 dated 29th July, 2006, rule 3C was inserted, which has reference to sub-section (2B) of section 4 of the Kerala Tax on Luxuries Act, 1976. But, sub-section (2B) of section 4 was omitted from the Act vide Kerala Finance Act, 2006. Since section 4(2B) was omitted, the wordings, in rule 3C has to be rephrased so as to align it with the existing provision under section 4 of the Act. In order to carry out the above purpose, the Government have decided to make necessary amendment in the Kerala Tax on Luxuries Rules, 1976.

The notification is intended to achieve the above object.