

Explanatory Note

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

The Government have decided to prescribe the conditions and restrictions to be imposed on the sale of goods to the serving and retired police personnel of the Kerala Police through the Subsidiary Police Canteens affiliated to it. Hence, the Kerala Value Added Tax Rules, 2005 has to be amended suitably.

The notification is intended to achieve the above object.

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കേരള സർക്കാർ
2012



Reg. No. രജി. നമ്പർ
KL/TV(N)/12/12-14

KERALA GAZETTE

കേരള ഗസറ്റ്

EXTRAORDINARY

അസാധാരണം

PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 165/2012/TD. *Dated, Thiruvananthapuram, 20th September, 2012.*

S. R. O. No. 667/2012.—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:—

RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Value Added Tax (.....Amendment) Rules, 2012.

(2) They shall be deemed to have come into force on the 8th day of November, 2011.

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

(1) in rule 12C,—

(a) in sub-rule (3), after the words “NCC Canteen”, the words “or Central Police Canteen and Subsidiary Police Canteens” shall be inserted;

(b) after sub-rule (5), the following sub-rule and Explanation shall be inserted, namely:—

“(6) Sale by Subsidiary Police Canteens shall be subject to the following conditions and restrictions, namely:—

(i) The concession shall be applicable only for the sale of goods to serving and retired personnel of the Kerala Police.

(ii) The concession shall be applicable only for the purchase of taxable goods of value of ₹ 5,000 (Rupees five thousand) per person per month or ₹ 60,000 (Rupees sixty thousand) per person per annum.

(iii) The subsidiary Police Canteens shall purchase the goods only from persons or Firms or Companies, which are registered with the Central Police Canteen at the time of such purchase.

(iv) An authorised signatory or manager shall be appointed to file returns and declarations under the Act on behalf of the Subsidiary Police Canteens and he shall file a declaration in Form No. 45A along with the returns to be filed under the Act;

Explanation.—For the purpose of this rule, ‘Subsidiary Police Canteen’ means a subsidiary canteen established by the Kerala Police as mentioned in the fifth proviso to sub-section (1) of section 6 of the Act and affiliated to the Central Police Canteen.”;

(2) in Form No. 45, after the words “Indian Naval Canteen Service” in both places where they occur, the words “Central Police Canteen and Subsidiary Police Canteens” shall be inserted;

(3) after Form No. 45, the following Form shall be inserted, namely:

“FORM NO. 45A

[See Rule 12C]

DECLARATION AND UNDERTAKING

Submitted along with the return for the month/year.....

I,Manager/Authorised Signatory of the Subsidiary Police Canteen at.....(District)TIN.....do hereby declare that I have verified the books of accounts of the Canteen and certify that the conditions and restrictions as per rule 12C and other relevant provisions in the Kerala Value Added Tax Act, 2003 and the Rules made thereunder have been complied with.

In the event it is found otherwise, I shall be personally responsible for any loss of tax revenue which may accrue due to non-observance of the conditions, restrictions and stipulations imposed by the Act and the Rules.

Place:

Date :

(Seal)

Signature,
Name and status of the Manager/
Authorised Signatory.”

By order of the Governor,

A. AJITH KUMAR,
Secretary to Government.