



**GOVERNMENT OF KERALA**  
**Taxes (B) Department**

**NOTIFICATION**

**G.O. (P) No.14/2010/TD**      **Dated, Thiruvananthapuram, 19th January, 2010**

**S.R.O No.58 /2010.**- 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 in 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, 2010.

(2) Save as otherwise provided in these Rules.-

- (a) rules 2, 5 and 10 shall be deemed to have come into force on the 1<sup>st</sup> day of April, 2005;
- (b) rule 4 shall be deemed to have come into force on the 1<sup>st</sup> day of April, 2008;
- (c) rule 11 shall be deemed to have come into force on the 13<sup>th</sup> day of November, 2008;
- (d) item (b) of sub-rule (i) of rule 7 and rule 9 shall be deemed to have come into force on the 1<sup>st</sup> day of January, 2009;
- (e) sub-rule (ii) of rule 8 shall be deemed to have come into force on the 1<sup>st</sup> day of April, 2009;
- (f) item (a) of sub-rule(i) of rule 7 and sub-rule (i) of rule 8 shall be deemed to have come into force on the 1<sup>st</sup> day of October, 2009;
- (g) the remaining provisions shall come into force at once.

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

(1) in rule 3, after the words and brackets, "Of the members of the Appellate Tribunal (other than its Chairman)" the words "and such Additional Appellate Tribunals" shall be inserted;

(2) in rule 10, in sub-rule (2), in clause (a), after item (vi), the following shall be inserted, namely:-

“(vii) all amounts paid to the sub-contractors registered under the Act, as consideration for execution of works contract whether wholly or partly. Subjected to the conditions that no such deduction shall be allowed unless the dealer claiming deduction, produces a certificate in Form No. 20H, and an authenticated copy of the invoice issued by such sub-contractor.”;

(3) in rule 11, in sub - rule (1), after the existing provisos the following proviso shall be inserted, namely:-

“Provided also that in the case of dealers eligible for payment of tax under section 8 shall file the option for the year 2009-10 on or before 30<sup>th</sup> June, 2009.”;

(4) in rule 12C, for sub - rule (5),the following sub-rule shall be substituted, namely:-

“(5) Every dealer who is a manufacturer, who effects any sale of taxable goods manufactured by him in the State, other than petroleum products, shall furnish a declaration in Form No.48 duly signed and sealed by the buyer and produce on demand for verification by any authority under the Act.”;

(5) in rule 16, in sub-rule (1) for the words, symbols and brackets “Net tax payable = (Output tax+ Tax on purchase + Reverse Tax) - (input tax credit + special rebate)” the words symbols and brackets “Net tax payable= (Output tax due + Tax on purchase due + Reverse Tax ) - (input tax credit paid + special rebate paid)” shall be substituted;

(6) in rule 17,-

(a) after sub-rule (14A), the following sub - rule shall be inserted, namely:-  
“(14B ) Every registration certificate granted under sub - rule 14 shall contain the following endorsement,-

This certificate is issued without prejudice to the orders, if any, that may be passed or action, if any, that may be taken, in accordance with law by other Departments of Government against the owner or occupier of the building, in which the dealer carries on business and it shall be used only for the purposes of Kerala Value Added Tax Act, 2003.”;

(b) in sub - rule (25), for the words “seven days”, the words “thirty days” shall be substituted ;

(7) in rule 22,-

(i) in sub-rule(1),-

(a) for items (a) and (b), the following shall respectively be substituted, namely:-

“(a)Every dealer whose annual net tax payable for the preceding year was rupees ten lakhs and above.

On or before the fifteenth day of the month following the return period

(b) Every dealer whose annual net tax payable for the preceding year was between Rupees two lakhs but below Rupees ten lakhs

On or before the twentieth day of the month following the return period

(c) Others

On or before the twenty-fifth day of the month following the return period. ”;

(b) the following proviso shall be inserted at the end, namely:-

“Provided that Dealers paying tax under sub - clause (ii) of clause (c) and clause (f) of section 8 shall file their returns monthly in Form No. 10DA.”;

(ii) to sub - rule (2), the following proviso shall be inserted, namely:-

“Provided also that the date of filing annual return for the year 2008-2009 shall be 31<sup>st</sup> day of May, 2009.”;

(iii) to sub - rule (3), the following proviso shall be inserted, namely:-

“Provided that the date of filing the documents as per item (xi) above drawn up for the years 2007-2008 and 2008-2009 shall be on or before 30<sup>th</sup> June, 2008 and 30<sup>th</sup> June, 2009 respectively. “;

(8) in rule 24.-

(i) in sub-rule (1) for the figure and words “15<sup>th</sup> of the month”, the figure and words “25<sup>th</sup> of the month” shall be substituted ;

(ii) after sub - rule (2), the following sub - rules shall be inserted, namely:-

“(2A) Any works contractor other than a contractor executing Government works, opting to pay tax as per sub - clause (ii) to clause (a) of section 8, shall pay tax at the scheduled rates, on the purchase value of goods excluding freight and gross profit element, consigned into the State on stock transfer or purchased from outside the State, along with the returns due for the quarter in which such purchases or stock transfers were made.

(2B) The quarterly statement prescribed in fifth proviso to sub-section (5) of section 6 shall be in Form No.10AA. In case of such dealers paying tax under that proviso,,if in any of the quarter during the current financial year, if the total turnover of a dealer reaches Rupees twenty lakhs or above, the dealer shall pay tax as if he is a regular presumptive dealer on such turnover exceeding rupees twenty lakhs or above. The dealer shall file Form No.10A from the quarter onwards when his total turnover attains rupees twenty lakhs in addition to the lump sum amount due for the quarter. The dealer shall file returns in Form No.10A from the quarter onwards when his total turnover exceeds rupees twenty lakhs.”;

(9) in rule 24D,-

- (i) sub-rule (1) shall be omitted;
- (ii) in sub - rule(2), for the words, brackets and figure “as per sub - rule (1)”, the words, brackets and figure “as per subsection (2A) of section 20” shall be substituted;
- (iii) the proviso shall be omitted;

(10) in rule 46 , in sub - rule (2), the following provisos shall be inserted, namely;-

“Provided that, in cases where the statutory declarations in Form F or Form C , prescribed under the Central Sales Tax (Registration and Turnover ) Rules,1957 are furnished by the dealer, the declaration in Form No.44 shall not be insisted.

Provided further that, in case of oil companies, the transporting document mentioned in this sub - rule is not available, for the reason that the goods are consigned through pipelines, a joint inspection report containing the relevant particulars, signed by the authorized representative of the consignor and consignee shall be sufficient.”;

(11) in rule 50,-

- (i) for the words, figure and letter “demand draft for the amount or a refund payment order in Form No. 21K” the words figure and letter “ demand draft for the amount or a refund payment order in Form No. 21K or 21KA ” shall be substituted ;
- (ii) for the words, figure and letter “shall issue a refund payment order in Form No.21K” the words figure and brackets “shall issue a refund payment order in Form No.21KA”shall be substituted;

(12) in rule 58, -

- (1) in sub - rule (16), the following sentence shall be added at the end, namely:-

“The entries in the delivery note in Form No.15 and its copies shall be made with double sided carbon paper and the time of commencement of journey in the delivery note shall be indicated in the 24 hour(Railway time) format only.”;

(2) after sub - rule 20, the following shall be inserted,namely:-

“(20A) (a) The dealers maintaining electronic billing and accounting systems shall,

- (i) be liable to deploy only software that truthfully reflect their tax liability under the Act, 2003.
- (ii) intimate their assessing officer of the deployment of electronic billing and accounting systems and the fact of such deployment shall be indicated in the Kerala Value Added Tax Information System in the Registration Module. Such dealers shall inform their assessing officer the names and addresses of their software developers and vendors. This shall be done when deploying newly developed software and for its subsequent customization / modification, by whatever name called.
- (iii) maintain up-to-date documentation of the software and system deployed, with full disclosure of all methods of capturing and its retrieval data in their software and its operational flow, including all menus, in their principal place of business in the State; the same shall be produced to the officials of the Commercial Taxes Department on demand.
- (iv) ensure that the software deployed should have daily, weekly and monthly auto-backup facility and dealers shall be liable to submit these back-ups on demand to the Department.
- (v) A true copy of all data captured in business establishments in the State shall be maintained in the business premises where it is captured regardless of where the server is hosted, and access to the same shall be made available to inspecting officers from the Department. If at any time it is found that data stored by or for a dealer on an external device differs from that available in the approved system / database, then the accounts of the dealer are liable to be rejected and assessments done as per law.

(b) Electronic billing machines used by dealers in the State shall not have any option for re-starting numbering of the bills issued. Such machines if found deployed shall be liable to be seized for further investigation by the Department.

(c)Unregistered dealers using electronic methods of billing and keeping accounts shall also be liable to follow the rules regarding these matters in the Act.

(d) Software developers and vendors shall be liable to sell and deploy to dealers under the Act, only software compatible with the provisions of the Act and Rules.

(e) The Commissioner may from time to time cause verification of the software and systems deployed by dealers by any agency of his choice to ascertain the extent of compliance.”;

(13) in rule 61,-

(1) for the heading, the following shall be substituted, namely:-

“Name boards etc. in front of all business premises and godowns.-.”;

(2) after the heading as so substituted, the following sentence shall be inserted, as its first sentence, namely :-

“ All dealers registered under the Act shall display their TIN/PIN on their signboards at all their business premises including godowns.”;

(14) in rule 66, in sub - rule (6), after item (b) the following shall be inserted, namely: -

“(ba) The declaration referred to in clause (e) of sub-section (3) of section 46 shall be in Form No. 8FA. The declaration shall be prepared in duplicate. Separate declarations shall be filed in respect of each consignee; in case the consignments are destined to more than one consignee and shall be accompanied with the bill of entry / Goods consignment Note or so; as the case may be. The transporter shall carry with him while transporting such goods within the State or across the State, a copy of such declaration duly acknowledged by the concerned authority with such other documents such as bill of entry / Goods consignment Note / invoice etc. and shall be produced for verification on demand by any authority under this Act. Commercial Tax Officer( s) having jurisdiction over the place of import will be the authorized officer to receive and acknowledge the declarations. In case the goods under transport attract advance tax, such tax shall be collected by the officers authorized to receive the declarations on proper receipts.”;

**(15) in the Forms,-**

**(a)** (i) in Form No.5 , in item 3, after sub - item (II), the following sub - item shall be inserted, namely :-

“(III) Furnish full address of existing branches with \_\_\_\_\_ :”;  
building No \_\_\_\_\_

(ii) in item 5, after sub item(II), the following sub - item shall be inserted, namely :-

“(III) Furnish full address of existing godowns with \_\_\_\_\_ :”;  
building No. \_\_\_\_\_ .”;

(b) after Form No.8F, the following Form shall be inserted , namely; -

<b>THE KERALA VALUE ADDED TAX RULES, 2005</b>										
<b>Form 8FA</b>										
<b>Declaration of goods brought through coastal cargo/railways/airports</b>										
See Rule66(6)										
1. Name and address of the clearing / forwarding house/ transporting agent/ shipping agent/courier agencies etc										
2. Tax payers Identification No..... ( if any)										
3.Name of the Airport/Railway station/Port										
4.Vehicle No.										
5.Name and Driving licence No of the Driver										
Sl No	Date of clearing/ forwarding / transporting	Name and address of the consigner shipping	Name and address of the consignee	TIN	Details of delivery Note/Bill of entry /lading/ RR. etc		Description of goods	No of packages	Quantity/ Weight	value
					No	Date				
1	2	3	4	5	6	7	8	9	10	11
1										
2										
3										
<b>DECLARATION</b>										
I/We .....the consignor/consignee/ clearing / forwarding house/transporting agent/ shipping agent/courier agency etc declare that all the particulars shown are true and correct to the best of my/our knowledge										
Date								Authorized Signatory [With Status & Seal]		
Acknowledged the receipt of the original								Assessing Authority		
Date								Signature with Status & Seal		

(c) after the existing Form No.10A, the following Form shall be inserted, namely: -

**“DECLARATION  
FORM No. 10 AA**

[For payment of tax under fifth proviso to section 6(5). See Rule 24]

Name of the dealer:
Address:

VAT Office address:
PIN:

- (1) I am enclosing herewith the receipt / cheque / challan / demand draft no. .... dated..... for rupees seven hundred and fifty as presumptive tax for the quarter ending..... for the year.....
- (2) My sales turnover for this quarter is Rs. ....(in words).....
- (3) My purchase turnover for this quarter is Rs. ....(in words).....

Date :  
Place :

Name and signature of  
the dealer or authorized signatory “ ;

(d) in the existing Form 10B, after Part B, the following table shall be inserted as Part BA, namely; -

Part BA								
LOCAL PURCHASE TAXABLE UNDER SECTION 6(2)								
Commodity	Schedule entry / Sub entry	Rate of Tax	Turnover			Purchase value of goods disposed during the return period	Balance taxable Turnover	Tax Due U/s 6(2)
			Total	Exempted	Balance			
1	2	3	4	5	6	7	8	9
Total A(2)								

(e) for Form No.10D, the following Form shall be substituted;

**“THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM No.10 D  
RETURN  
[for Compounded Dealers]  
{See Rule 24}**

To

The Commercial Tax Authority

VAT OFFICE ADDRESS
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HELP LINE contact persons / Ph. Nos.
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**I. DEALER DETAILS**

Name of the Dealer
Address of the dealer (Principal Place of Business)

Date 

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--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--



Details of Branch	CST RC No.													
Ph..... Fax..... E-mail..... Web site.....														
Return furnished for Principal Place of Business OR Branch/es at..... (strike out whatever is not applicable) [Specify Number of Branches]														
Nature of Return	: Original / Fresh / Revised													
Period of return	: For the month.....													
Year	:													
Sequence	: <b>Quarterly</b>													

#### A. Metal Crushing Unit

Details of Crusher			Actual sales turnover for the month / quarter in Rupees.	Compounded tax fixed for the year in Rupees.	Compounded tax due for the quarter in Rupees.
Type	Size	Number			
Secondary					
1					
2					
3					
Primary					
1					
2					
Cone					
<b>Total</b>					

#### B. Cooked food u/s.8(c)(i)

	Actual Sales Turnover of the quarter	Rate of tax	Compounded tax due	Compounded tax collected
1	2	3	4	5
(a) Service at place of business				
(i) Cooked food				
(ii) Beverages				
(b) Catering / Supply at other places				

(i) Cooked food				
(ii) Beverages				
<b>TOTAL</b>				

**B(a) Purchases locally from registered dealers with value excluding tax**

Rate	Commodities	Value
	<b>Total</b>	

**B(b) [Cooked Food] purchases from persons other than registered dealers**

Rate	Commodity	Value	Purchase tax due u/s.6(2)
	<b>Total</b>		

**C. Video Cassette / C.D. lending dealers u/s.8(d)**

Category	No. of shops including principal business place	Rate of tax per year in Rs.	Compounded tax due for the year in Rs.
1. Within Municipal Corporation / Municipality			
2. Other places not covered (1 above)			
	<b>Total</b>		

**D. Bills issued (for A and / or B above)**

Particulars	Serial No.	
	From	To
Sale bills / invoices / cash memos		

**Abstract**

Total Tax Due	
Interest (if any)	
Settlement fees if any	
Total amount due	
Total amount paid	
Balance Due / Excess Paid	

**Tax Payment Details**

Sl. No.	No. and Date of Cheque / Demand Draft / Challan	Amount in Rs.	Name and Place of Drawee Bank / Treasury
	<b>Total</b>		

**Self Assessment Declaration**

I / We declare that I / We have verified the above particulars with reference to the records and books of my / our business and that the same are truly, correctly and completely stated.

Place: \_\_\_\_\_ / Seal / \_\_\_\_\_ Signature  
Date : \_\_\_\_\_ Name:  
Status:

### For Office Use

1. Date of filing of return:
2. Date of scrutiny:
3. Whether return accepted / found defective:
4. If the return is defective, nature of defects  
(a) \_\_\_\_\_ (b) \_\_\_\_\_  
(c) \_\_\_\_\_ (d) \_\_\_\_\_
5. Date of issue of notice:
6. Date of compliance:
7. State whether revised return filed and if so details:
8. Details of payments (of additional demand)

Date: \_\_\_\_\_ Signature of the Assessing Authority

### INSTRUCTIONS

#### FOR DEALERS IN METAL CRUSHER UNITS

1. Certificate from the Department of Mining and Geology, Kerala certifying details and capacity of each unit shall be attached to the first quarterly return filed every year.
2. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted in the return filed.

#### FOR DEALERS IN COOKED FOOD

1. Statement showing particulars of goods purchased locally from registered dealers for use in manufacture of own cooked food and beverages with name, address and TIN of the supplier, commodity, quantity, value etc. shall be enclosed along with return filed.
2. Statement of local purchases from persons other than registered dealers showing address, commodity, quantity, value etc. shall be enclosed along with return filed.
3. Statement showing detailed particulars of outdoor catering or supplies made outside place of business with name, address and RC no. of the awardee together with payment details shall be enclosed along with return.
4. Statement showing particulars of goods purchased locally and interstate for use in manufacture of cooked food shall be enclosed along with annual return.
5. Statement showing particulars of machinery, equipments, appliances and utensils purchased interstate using 'C' Form shall be filed along with the annual return.
6. Statement of local purchase of Indian Made Foreign Liquor effected shall be enclosed.
7. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted in the return filed.

### ACKNOWLEDGMENT

Received Return in Form No.10D filed by M/s.....  
for the period.....

Date: \_\_\_\_\_ / Seal / \_\_\_\_\_ Signature of receiving  
Officer “ ;

**(f)** after Form 10D as so substituted ,the following Form shall be added ; namely;

**“ KERALA VALUE ADDED TAX RULES, 2005**

**FORM No.10 DA  
RETURN  
[for Compounded Dealers]  
{See Rule 24}}**

To

The Commercial Tax Authority

VAT OFFICE ADDRESS
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HELP LINE contact persons / Ph. Nos.
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**I. DEALER DETAILS**

Name of the Dealer
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Date																				
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Address of the dealer (Principal Place of Business)
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TIN																				
-----	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Details of Branch
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CST RC No.																				
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Ph..... Fax..... E-mail..... Web site.....
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Return furnished for Principal Place of Business OR Branch/es at..... (strike out whatever is not applicable) [Specify Number of Branches]	
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Nature of Return	: Original / Fresh / Revised
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Period of return	: For the month.....
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Year	:
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**(A) Cooked Food u/s. 8(c)(ii)**

Category	Actual SalesTurnover for the month in Rs.	Compounded tax fixed for the year in Rs.	Compounded Tax Due for the month in Rs.
Cooked food and Beverages and other items in Sec.8(c)(ii)			

**(B) Gold Compounding u/s.8(f)**

Category	Actual Sales Turnover for	Compounded tax fixed for the	Compounded Tax Due for the	Compounded Tax collected

	the month in Rs.	year in Rs.	month in Rs.	
Gold compounding				
<b>Total</b>				

**(C) Bills issued (for A and / or B above)**

Particulars	Serial No.	
	From	To
Sale bills / invoices / cash memos		

**Abstract**

Total Tax Due	
Interest (if any)	
Settlement fees if any	
Total amount due	
Total amount paid	
Balance Due / Excess Paid	

**Tax Payment Details**

Sl. No.	No. and Date of Cheque / Demand Draft / Challan	Amount in Rs.	Name and Place of Drawee Bank / Treasury
	<b>Total</b>		

**Self Assessment Declaration**

I / We declare that I / We have verified the above particulars with reference to the records and books of my / our business and that the same are truly, correctly and completely stated.

Place: \_\_\_\_\_ / Seal / \_\_\_\_\_ Signature  
Date : \_\_\_\_\_ Name:  
Status:

**For Office Use**

9. Date of filing of return:
10. Date of scrutiny:
11. Whether return accepted / found defective:
12. If the return is defective, nature of defects
  - (a) \_\_\_\_\_ (b) \_\_\_\_\_
  - (c) \_\_\_\_\_ (d) \_\_\_\_\_
13. Date of issue of notice:
14. Date of compliance:
15. State whether revised return filed and if so details:
16. Details of payments (of additional demand)

Date: \_\_\_\_\_ Signature of the Assessing Authority

**INSTRUCTIONS**

**FOR DEALERS IN COOKED FOOD**

1. Statement showing particulars of goods purchased locally from registered dealers for use in manufacture of own cooked food and beverages with name, address and TIN of the supplier, commodity, quantity, value etc. shall be enclosed along with return filed.
2. Statement of local purchases from persons other than registered dealers showing address, commodity, quantity, value etc. shall be enclosed along with return filed.
3. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted in the return filed.

**FOR DEALERS IN GOLD**

1. FIRST and LAST serial numbers of sale Bills issued for the quarter shall be noted in the return filed.

**ACKNOWLEDGMENT**

Received Return in Form No.10DA filed by  
 M/s..... for the  
 period.....

Date: / Seal / Signature of receiving  
 Officer “ ;

**(g) for Form No. 20H the following Form shall be substituted; namely :-**

**“THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM NO. 20 H  
 CERTIFICATE**

**[TO BE ISSUED BY SUB-CONTRACTOR  
 TO THE PRINCIPAL CONTRACTOR  
 (AWARDER) ]**

*(See Rule 11(4))*

This is to certify that I/We .....(Name and address of the sub-contractor with registration number) am/are a registered dealer / dealers liable to tax under sub-section (1) / sub-section (1A) of section 6. I / We will be paying tax in respect of the contract, particulars of which are furnished below under sub-section (1) / sub-section (1A) of section 6 or under section 8 of the Act.

1. Name and Address of Awardee (Principal Contractor)	
2. Work order No. & date	
3. Nature of the sub-Contract(s)	
4. Description of the principal contract in relation to which the sub-contract is awarded	

5. Gross amount of contract

NAME, SIGNATURE & SEAL OF  
THE ASSESSING AUTHORITY

SIGNATURE, NAME & STATUS OF  
THE AUTHORISED SIGNATORY “ ;

**(h)** after Form No. 21-K the following Form shall be inserted, namely:-

**THE KERALA VALUE ADDED TAX RULES, 2005**

**FORM No.21KA**

Book No.

Leaf No.

**REFUND PAYMENT ORDER**

*(See Rule 50)*

Name of Treasury:

Treasury Code:

Computer Sequence No.

Date:

Scroll No.

Voucher No.

of .....I / II LOP

DDO Code:

Designation.....

Dept. Code

DDO

Office.....

Head of Account

Book No.

Order for the refund of tax / security deposit / other amount (to specify) payable at the Government Treasury within Thirty days from the date of issue.

To  
The Treasury Officer

Certified that an amount of Rs..... (Rupees.....) is due to Sri./Smt./M/s.....TIN / PIN (if any) .....as refund for the period from ..... to..... As per the provisions of KVAT Act, 2003.

Certified that the refund has been sanctioned as per Order No..... dated..... of .....(refund sanctioning authority).

Certified that the refund of the said amount covered by this order had not been granted previously.

Therefore I hereby authorize for the payment of refund of Rs..... (Rupees. ....) to Sri./Smt./M/s..... on presentation of the refund voucher in original.

Place: \_\_\_\_\_ Name, Designation & Signature  
of \_\_\_\_\_ Date: \_\_\_\_\_ / Seal / \_\_\_\_\_  
the Assessing Authority

**FOR TREASURY USE ONLY**

Pay Rs.....(Rupees..... only) in CASH Rs.....(Rupees..... only) by RBR and Rs..... (Rupees..... only) by TC.

POC No..... Date.....

Accountant \_\_\_\_\_ Treasury Officer  
Received Pay Order Cheque \_\_\_\_\_ Pay Order Cheque Issued  
by \_\_\_\_\_

Signature of Recipient \_\_\_\_\_ Accountant<sup>\*\*\*</sup> ;



(i) in Form No. 48, after the words “railways” the words and symbols “/Kerala State Road Transport Corporation/Kerala Water Authority/ Kerala State Electricity Board” shall be inserted.

By order of the Governor,

P.MARA PANDIYAN,

*Principal Secretary to Government.*

#### Explanatory Note

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

By the Kerala Finance Act, 2008, (21 of 2008) and the Kerala Finance Act, 2009 (13 of 2009), certain changes have been brought in the Kerala Value Added Tax Act 2003. This has necessitated consequential amendment in the Kerala Value Added Tax Rules, 2005.

This notification is intended to achieve the above object.