

ORDINANCE No. 40 OF 2008

THE KERALA VALUE ADDED TAX (AMENDMENT) ORDINANCE, 2008

Promulgated by the Governor of Kerala in the Fifty-ninth Year of the Republic of India

AN

ORDINANCE

further to amend the Kerala Value Added Tax Act.2003.

Preamble—WHEREAS, it is expedient further to amend the Kerala Value Added Tax Act, 2003 for the purposes hereinafter appearing;

AND WHEREAS, the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:--

1. Short title and commencement—(1) This Ordinance may be called the Kerala Value added Tax (Amendment) Ordinance, 2008.

(2) It shall be deemed to have come into force on the 1st day of April, 2008.

2. Act 30 of 2004 to be temporarily amended.-During the period of operation of this Ordinance, the Kerala Value Added Tax Act, 2003(30 of 2004) (hereinafter referred to as the principal Act), shall have effect subject to the amendment specified in section 3.

3. 3. Amendment of section 20 A—In clause (b) of section 20A of the principal Act, for the words, figures and symbols “for the years 2005-06, 2006-07 and 2007-08”, the words, figures and symbols “for the years 2005-06, 2006-07, 2007-08 and 2008-09” shall be substituted.

GOVERNOR

(Published in Kerala Gazette extraordinary No2359Dt.31.10.2008)