

Fifteenth Kerala Legislative Assembly

Bill No.160

THE KERALA FINANCE BILL, 2023

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BILL

to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2023-2024.

Preamble.— WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2023-2024;

BE it enacted in the Seventy-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Finance Act, 2023.

(2) Save as otherwise provided in this Act,—

(a) section 11 shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this section and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision;

(b) the remaining provisions of this Act, shall come into force on the 1st day of April, 2023.

2. *Amendment of Act XII of 1955.*—In the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (XII of 1955),—

(1) in section 5, for the words “one thousand rupees”, the words “one thousand five hundred rupees” shall be substituted;

(2) in section 6, in sub-section (4), for the words “fifty rupees”, the words “seventy five rupees” shall be substituted;

(3) in section 7, in sub-section (5), for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(4) in section 12, in sub-section (2), for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(5) in section 13, in sub-section (5), for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(6) in section 15, in sub-section (2), for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(7) in section 22, in sub-section (2), for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(8) in section 31, for the words “ten rupees”, the words “fifteen rupees” and for the words “five rupees”, the words “ten rupees” shall, respectively, be substituted;

(9) for section 31A, the following section shall be substituted, namely:—

“31A. *One time settlement of arrears of fees due under the Act.*— (1) Any delay in filing of returns, forms, annual statements, accounts and other statements of a society may be condoned and the filing of the said documents may be regularised on payment of fine provided hereunder within such time, as may be specified by the Government from time to time.

(2) The amount of fine to be paid under sub-section (1) shall be as follows:—

- (a) when the delay does not exceed 1 year : Rs. 200;
- (b) when the delay exceeds a year and does not exceed 2 years : Rs. 500 per year;
- (c) when the delay exceeds 2 years and does not exceed 5 years : Rs. 750 per year;
- (d) when the delay exceeds 5 years : Rs.1000 per year.” .

3. *Amendment of Act 17 of 1959.*—In the Kerala Stamp Act, 1959 (17 of 1959) in the SCHEDULE,—

(a) for serial number 21 and the entries against it in columns (2) and (3), and explanation thereto, the following serial number and entries shall, respectively, be substituted, namely:—

<p>“21 Conveyance as defined in section 2(d) other than a conveyance specified in No.22, not being a transfer charged or exempted under No.55</p>	<p>Eight rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.”</p>
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(b) for serial number 22 and the entries against it in columns (2) and (3), and explanation thereto, the following serial number and entries shall, respectively, be substituted, namely:—

“22 Conveyance as defined in section 2(d) not being a transfer charged or exempted under No.55 of immovable property situated,—

<p>(i) Within the Municipalities/ Townships/Cantonments other than Corporations</p>	<p>Eight rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.</p>
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<p>(ii) Within the Municipal Corporations</p>	<p>Eight rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.”</p>
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(c) in serial number 44, the existing clause (g) shall be re-lettered as (h) and before so re-lettered (h), the following clause shall be inserted, namely:—

“(g) when giving authority or power to a promoter or a developer, by whatsoever name called, to make construction on or development of, (in any manner whatsoever) any immovable property situated in Kerala and not being a power of attorney in clause (f) above:

The same duty as a conveyance (No.21 or 22, as the case may be) for the fair value of the land or for the amount of the consideration, whichever is higher, subject to a maximum of rupees one lakh.”

4. *Amendment of Act 10 of 1960.*—In the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960),—

(1) in section 3, after clause (ii), the following clause shall be inserted, namely:—

“(iia) “e-stamp” means an electronically generated impression or challan issued by the Department of Treasuries, Government of Kerala or any other agency appointed by the Government of Kerala to denote the payment of judicial stamp duty.”.

(2) in section 22, the following proviso shall be inserted, namely:—

“Provided that in the case of suit for compensation for defamation and suit for compensation for negligent and tortious acts, the court fee shall be computed at one per cent of the amount claimed.”.

(3) for sub-section (1) of section 76, the following sub-section shall be substituted, namely:—

“76. *Legal Benefit Fund.*—(1) Notwithstanding anything contained in this Act or any other law for the time being in force and subject to section 4A of the Act and sub-rule (1) of rule 397 of the Kerala Motor Vehicles Rules, 1989 it shall be competent for the Government to levy an additional court fee by notification in the Gazette, in respect of Original Suit in Civil courts other than Family Courts, Original Application, Original Petition including Motor Accidents Claim Tribunal Petition, Arbitration Execution Petition filed before District Courts, co-operative

arbitration case filed before Assistant Registrar, Co-operative Societies, appeal or revision to Tribunals or Appellate Authorities at a rate not exceeding one per cent of the amount involved in the dispute and in other cases at a rate not exceeding two hundred rupees for each original suit, original petition, original application, appeal or revision:

Provided that in the case of appeal under the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), Kerala General Sales Tax Act, 1963 (15 of 1963), Kerala Tax on Luxuries Act, 1976 (32 of 1976) and Kerala Value Added Tax Act, 2003 (30 of 2004), the maximum limit of additional court fee leviable shall not exceed rupees twenty thousand:

Provided further that in Land Aquisition Appeal the amount shall be computed on the difference between the amount awarded and the amount claimed by the appellant.”.

Explanation.—The term “amount involved in the dispute” as specified in sub-section (1), where it is capable of valuation, does not include the amount of valuation for the purpose of court fee, in suits for recovery of possession, partition and suits of similar nature and where fixed court fee is specified under this Act.

(4) for section 77, the following section shall be substituted, namely:—

“77. *Collection of fee by stamp or e-stamp.*—All fee chargeable under this Act shall be collected by stamp or e-stamp.”.

(5) for section 78, the following section shall be substituted, namely:—

“78. *Stamps to be impressed, adhesive or e-stamp.*—The stamps used to denote any fee chargeable under this Act shall be impressed, adhesive or e-stamps, partly impressed or partly adhesive as the Government may by notification in the Gazette, from time to time direct.

(6) after section 80, a new section shall be inserted, namely:—

“80A. *Defacement of e-stamp.*—(1) Any e-stamp in an instrument shall be defaced through online verification system by an officer appointed from time to time by the court or the head of the office in such manner as may be prescribed.

(2) Any instrument bearing an e-stamp which has not been defaced, so far as such stamps is concerned, shall be deemed to be unstamped.”.

(7) In Schedule I, after Article I, the following Article shall be inserted, namely:—

“1A Suit for compensation for defamation and suit for compensation for negligent and tortious acts	One per cent of the amount claimed”.
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5. *Amendment of Act 15 of 1963.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963),—

(1) in section 2,—

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

“(i) “Additional Commissioner of State Tax” means any person appointed to be an Additional Commissioner of State Tax under section 3 of this Act;”

(b) after clause (i), the following clauses shall be inserted, namely:—

“(ia) “Additional Commissioner of State Tax (Appeals)” means any person appointed to be an Additional Commissioner of State Tax (Appeals) under section 3 of this Act;

(ib) “Appellate Authority” means an authority authorised to hear appeals as referred to in section 34;

(ic) “Assistant Commissioner of State Tax” means any person appointed to be an Assistant Commissioner of State Tax under section 3 of this Act.”;

(c) clause (v) shall be omitted;

(d) for clause (viiA), the following shall be substituted, namely:—

“(viiA) “Commissioner of State Tax” means the Commissioner of State Tax appointed as such by the Government.”

(e) for clause (x), the following shall be substituted, namely:—

“(x) “Deputy Commissioner of State Tax” means any person appointed to be a Deputy Commissioner of State Tax under section 3 of this Act.”

(f) clause (xiii) shall be omitted;

(g) for clause (xiii a), the following shall be substituted, namely:—

“(xiii a) “Joint Commissioner of State Tax” means any person appointed to be a Joint Commissioner of State Tax under section 3.”

(h) after clause (xiii a), the following shall be inserted, namely:—

“(xiii b) “Joint Commissioner of State Tax (Appeals)” means any person appointed to be a Joint Commissioner of State Tax (Appeals) under section 3.”

(i) clause (xxii) shall be omitted;

(j) after clause (xxii b), the following shall be inserted, namely:—

“(xxii c) “Special Commissioner of State Tax” means any person appointed to be a Special Commissioner of State Tax under section 3 of this Act;”

(k) after clause (xxiii), the following shall be inserted, namely:—

“(xxiii a) “State Tax Officer” means any person appointed to be a State Tax Officer under section 3 of this Act;”.

(2) in section 3,—

(a) for sub-section (1), the following shall be substituted, namely:—

“The Commissioner of State Tax shall have and exercise all the powers and shall perform all the duties conferred or imposed upon him/her by or under this Act”

(b) in sub-section (1A), for the words “Board of Revenue” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (2), for the words and symbols “The Government shall appoint as many Joint Commissioners, Deputy Commissioners, Appellate Assistant Commissioner, Inspecting Assistant Commissioners, Sales Tax Officers”, the

words, symbols and brackets “The Government shall, by notification, appoint as many Special Commissioner of State Tax, Additional Commissioners of State Tax, Additional Commissioners of State Tax (Appeals), Joint Commissioners of State Tax, Joint Commissioners of State Tax (Appeals), Deputy Commissioners of State Tax, Assistant Commissioners of State Tax, State Tax Officers” shall be substituted;

(d) in sub-section (3), in the proviso, for the words “Appellate Assistant Commissioner” the words “Appellate Authority” shall be substituted;

(e) in sub-section (4), for the words “Board of Revenue or the Deputy Commissioner” the words “Commissioner of State Tax or Joint Commissioner of State Tax” shall be substituted;

(3) in section 4, in sub-section (3), in clause (b), for the words “Sales Tax Officer” the words “Assistant Commissioner of State Tax” shall be substituted;

(4) in section 7A, in sub-section (2), for the word “Commissioner” the words “Commissioner of State Tax” shall be substituted;

(5) in section 15, in sub-section (3), for the words “Sales Tax Department” the words “State Goods and Services Tax Department” shall be substituted.

(6) in section 16,—

(a) in sub-section (3), for the words “Board of Revenue” the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (4), for the words “Board of Revenue” the words “Commissioner of State Tax” shall be substituted.

(7) in section 17,—

(a) in sub-section (4), in the first proviso,—

(i) for the words “Deputy Commissioner” the words “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words “as may be specified by the Commissioner” the words “as may be specified by the Commissioner of State Tax” shall be substituted;

(b) in sub-section (6), in the fifth proviso, for the word “Commissioner” the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (7), for the words “Deputy Commissioner” the words “Joint Commissioner of State Tax” shall be substituted;

(d) in sub-section (8A), for the word “Commissioner” the words “Commissioner of State Tax” shall be substituted.

(8) in section 17D, in sub-section (2),—

(a) for clause (a), the following clause shall be substituted, namely:—

“(a) The assessment shall be completed by a 'team' comprising of a team of officers which shall be constituted by the Commissioner of State Tax. The team shall be headed by a Joint Commissioner of State Tax and comprise one Deputy Commissioner of State Tax and two Assistant Commissioners of State Tax/State Tax Officers as members”;

(b) clause (b) shall be omitted;

(c) in clause (d), in the proviso, for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted.

(9) in section 18, in sub-section (1), for the words “Commissioner may designate any officer not below the rank of a Deputy Commissioner” the words, “Commissioner of State Tax may designate any officer not below the rank of a Joint Commissioner of State Tax” shall be substituted.

(10) in section 22, in sub-section (5), for the words “Commercial Taxes Department” the words, “State Goods and Services Tax Department” shall be substituted.

(11) in section 23 AA,—

(a) in the heading, for the words “Inspecting Assistant Commissioners” the words, “Deputy Commissioner of State Tax” shall be substituted;

(b) in sub-section (1), for the words “Inspecting Assistant Commissioner” the words, “Deputy Commissioner of State Tax” shall be substituted.

(12) in section 28,—

(a) in sub-section (2), in the proviso, for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (3), in the proviso, for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted;

(c) in sub-section (7), in clause (b), for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted.

(13) in section 28A, in sub-section (2), for the words, “Deputy Commissioner” wherever it occurs, the words, “Joint Commissioner of State Tax” shall be substituted.

(14) in section 29A,—

(a) in sub-section (2A), for the words “to any Check Post or office of the Agricultural Income Tax and Sales Tax Department ” the words, “to any office of the State Goods and Services Tax Department” shall be substituted;

(b) in sub-section (3), for the words, “Sales Tax Officer” the words, “State Tax Officer” shall be substituted.

(15) section 30B shall be omitted.

(16) in section 30E,—

(a) in sub-section (3), for the words, “Inspecting Assistant Commissioner” the words, “Deputy Commissioner of State Tax” shall be substituted;

(b) in sub-section (8), for the words, “Deputy Commissioner” wherever it occurs, the words, “Joint Commissioner of State Tax” shall be substituted;

(c) in sub-section (9), for the word, “Commissioner” wherever it occurs, the words, “Commissioner of State Tax” shall be substituted.

(17) in section 34,—

(a) in the heading, for the words, “Appellate Assistant Commissioner” the words, “Appellate Authority” shall be substituted;

(b) in sub-section (1),—

(i) for the words and symbol “appeal against such order to the Appellate Assistant Commissioner:” the words and symbols “appeal against such order to-

(a) the Joint Commissioner of State Tax (Appeals) where such decision or order is passed by any officer up to and including the rank of a Deputy Commissioner of State Tax;

(b) the Additional Commissioner of State Tax (Appeals) where such decision or order is passed by the Joint Commissioner of State Tax” shall be substituted;

(ii) in the second proviso, for the words, “Appellate Assistant Commissioner” the words, “Appellate Authority” shall be substituted;

(iii) after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that a dealer other than those whose cases involving disputed amounts have been settled, may, after the expiration of the said period, even if the appeal filed has not been admitted previously due to any reason, present a fresh appeal before the Appellate Authority on or before 30th September, 2023.”

(iv) After the existing provisos, the following provisos shall be inserted, namely:—

“Provided also that, in cases, where the order against which the appeal filed is related to a financial year upto the 31st March, 2005; and the appellant remits 10 per cent of the disputed amount of tax, subject to a maximum of ₹ 5 Crore, further proceedings against recovery shall stand stayed till disposal of the appeal:

Provided also that where an appeal filed under this section is pending as on the 1st day of April, 2023, such appeal shall stand transferred to the appropriate authority under this Act and such authority shall consider the same as if it is an appeal filed before it;”

(c) in sub-section (3), for the words, “Appellate Assistant Commissioner” the words, “Appellate Authority” shall be substituted;

(d) in sub-section (3A), for the words, “Appellate Assistant Commissioner” the words, “Appellate Authority” shall be substituted;

(e) in sub-section (4), for the words, “Appellate Assistant Commissioner” the words, “Appellate Authority” shall be substituted;

(f) in sub-section (5), in the proviso, for the words, “Appellate Assistant Commissioner” the words, “Appellate Authority” shall be substituted;

(18) in section 35,—

(a) in the heading, for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),

(i) for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words “Appellate Assistant Commissioner” the words “Appellate Authority” shall be substituted;

(c) in sub-section (2),—

(i) for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(ii) in clause (b), for the words “Appellate Assistant Commissioner” the words “Appellate Authority” shall be substituted;

(d) in sub-section (2A), for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted.

(19) in section 36,—

(a) in the heading, for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (1), for the words, “Deputy Commissioner” wherever it occurs, the words, “Joint Commissioner of State Tax” shall be substituted;

(c) in sub-section (3), for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(d) in sub-section (4), in the proviso, for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted.

(20) in section 37,—

(a) in the heading, for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted;

(ii) for the words “Appellate Assistant Commissioner” the words “Appellate Authority” shall be substituted;

(c) in sub-section (2),—

(i) for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted;

(ii) in clause (b), for the words “Appellate Assistant Commissioner” the words “Appellate Authority” shall be substituted;

(d) in sub-section (2A), for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted.

(21) in section 38,—

(a) in the heading, for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words, “Board of Revenue”, wherever it occurs, the words, “Commissioner of State Tax” shall be substituted;

(c) in sub-section (3), for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted;

(d) in sub-section (4), in the proviso, for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted.

(22) in section 39,—

(a) in sub-section (1),—

(i) for the words “Appellate Assistant Commissioner” the words “Appellate Authority” shall be substituted;

(ii) for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(iii) after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that a dealer other than those whose cases involving disputed amounts have been settled, may, after the expiration of the said period, even if the appeal filed has not been admitted previously due to any reason, present a fresh appeal before the Appellate Authority on or before 30th September, 2023.”

(b) in sub-section (2), for the words “Appellate Assistant Commissioner” wherever it occurs, the words “Appellate Authority” shall be substituted;

(c) After sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Where the order against which the appeal filed is related to a financial year upto 31st March, 2005; and the appellant remits a pre-deposit amount of 10 per cent of the disputed amount of tax, subject to a maximum of ₹ 5 Crores, the recovery proceedings for the balance amount shall be deemed to have stayed till disposal of the appeal.

Provided that the pre-deposit amount, if any, already remitted under section 34 shall be adjusted towards the amount to be remitted under this sub-section.

Provided further that, the pre-deposit amount, if any, paid in excess of the amount referred to in this sub-section shall not be refunded till the disposal of appeal.”

(d) in sub-section (8),—

(i) for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted.

(23) in section 39A,—

(a) in sub-section (4), for the words, “Deputy Commissioner” wherever it occurs, the words, “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (5), for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(c) in sub-section (8), for the words, “Deputy Commissioner” wherever it occurs, the words, “Joint Commissioner of State Tax” shall be substituted;

(d) in sub-section (9), for the words, “Deputy Commissioner” wherever it occurs, the words, “Joint Commissioner of State Tax” shall be substituted;

(e) in sub-section (13), for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted.

(24) in section 40,—

(a) in sub-section (4), for the words, “Board of Revenue” the words, “Commissioner of State Tax” shall be substituted;

(b) in sub-section (7), for the words, “Board of Revenue”, wherever it occurs, the words, “Commissioner of State Tax” shall be substituted.

(25) in section 42A,—

(a) in item (a) for the words, “Appellate Assistant Commissioner or the Deputy Commissioner” the words, “Appellate Authority or the Joint Commissioner of State Tax” shall be substituted;

(b) in item (b), for the word, “Commissioner” the words, “Commissioner of State Tax” shall be substituted.

(26) in section 45A,—

(a) in sub-section (1), for the words, “Appellate Assistant Commissioner” the words, “Appellate Authority” shall be substituted;

(b) after sub-section (1), in explanation II, for the words, “Sales Tax Officer” the words, “State Tax Officer” shall be substituted;

(c) in sub-section (3),—

(i) for the words, “Deputy Commissioner” wherever it occurs, the words, “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words, “Appellate Assistant Commissioner” the words, “Appellate Authority” shall be substituted;

(d) in sub-section (4), for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(e) in sub-section (5), for the words, “Board of Revenue”, wherever it occurs, the words, “Commissioner of State Tax” shall be substituted;

(f) in sub-section (6), for the words, “Board of Revenue”, the words, “Commissioner of State Tax” shall be substituted.

(27) in section 47, in the proviso, for the words, “Board of Revenue”, the words, “Commissioner of State Tax” shall be substituted.

(28) in section 54, sub-section (2),—

(a) in clause (i) for the words, “Sales Tax Department of the State” the words, “State Goods and Services Tax Department” shall be substituted;

(b) in clause (ix), for sub-clause (a) and (b), the following shall be substituted, namely:—

“(a) the permission of the Joint Commissioner of State Tax, where such particulars are to be furnished by an officer subordinate to the Joint Commissioner of State Tax; and

(b) the permission of the Commissioner of State Tax, where such particulars are to be furnished by an officer not below the rank of a Joint Commissioner of State Tax.”.

(29) in section 58A,—

(a) in sub-section (1), for the words, “Commercial Taxes Department” the words, “State Goods and Services Tax Department” shall be substituted;

(b) in sub-section (2),—

(i) for the words, “Commissioner” wherever it occurs, the words, “Commissioner of State Tax” shall be substituted;

(ii) for the words, “Commercial Taxes Department” the words, “State Goods and Services Tax Department” shall be substituted.

(30) in section 59A,—

(a) in the heading, for the words, “Commissioner of Commercial Taxes” the words, “Commissioner of State Tax” shall be substituted;

(b) in sub-section (1), in clause (e), for the words, “Commissioner of Commercial Taxes” the words, “Commissioner of State Tax” shall be substituted;

(c) in sub-section (2), for the words, “Commissioner of Commercial Taxes” the words, “Commissioner of State Tax” shall be substituted;

(d) in sub-section (5),

(i) for the words, “Commissioner of Commercial Taxes” wherever it occurs, the words, “Commissioner of State Tax” shall be substituted;

(ii) for the words, “Commissioner including an Appellate Assistant Commissioner” the words, “Commissioner of State Tax including an Appellate Authority” shall be substituted;

(e) in sub-section (6), for the word, “Commissioner” wherever it occurs, the words, “Commissioner of State Tax” shall be substituted.

6. *Amendment of Act 23 of 1963.*—In the Kerala Electricity Duty Act, 1963 (23 of 1963),—

in the Schedule, in item no.4, in column (3), for the figure and words “10 Paise per unit of energy consumed” the figure and words, “Five per cent of the price of energy indicated in the invoice” shall be substituted.

7. *Amendment of Act 19 of 1976.*—In the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976),—

(1) in the SCHEDULE, in serial number 7,—

(a) in item number (i), in sub item (d),—

(i) in entry (i), in column number (3), for the figure “310”, the figure “280” shall be substituted;

(ii) in entry (ii), in column number (3), for the figure “530”, the figure “480” shall be substituted;

(iii) in entry (iii), in column number (3), for the figure “750”, the figure “680” shall be substituted;

(iv) in entry (iv), in column number (3), for the figure “500”, the figure “450” shall be substituted;

(v) in entry (v), in column number (3), for the figure “750”, the figure “680” shall be substituted;

(vi) in entry (vi), in column number (3), for the figure “1000”, the figure “900” shall be substituted;

(vii) in entry (vii), in column number (3), for the figure “1000”, the figure “900” shall be substituted;

(viii) in entry (viii), in column number (3), for the figure “1500”, the figure “1350” shall be substituted;

(ix) in entry (ix), in column number (3), for the figure “2000”, the figure “1800” shall be substituted;

(b) in item number (iii),—

(i) in sub-item (a), in column number (3), for the figure “600”, the figure “540” shall be substituted;

(ii) in sub-item (b), in column number (3), for the figure “690”, the figure “620” shall be substituted;

(iii) in sub-item (c), in column number (3), for the figure “210”, the figure “190” shall be substituted;

(iv) in sub- item (d), in column number (3), for the figure “150”, the figure “140” shall be substituted;

(c) in item number (iv),—

(i) in sub- item (a), in column number (3), for the figure “1170”, the figure “1050” shall be substituted;

(ii) in sub-item (b), in column number (3), for the figure “990”, the figure “890” shall be substituted;

(iii) in sub-item (c), in column number (3), for the figure “1260”, the figure “1140” shall be substituted;

(2) in Annexure I, in serial number A,—

(a) in item 1, in column number (3), for the figures and symbol “11%”, the figures and symbol “13%” shall be substituted;

(b) in item 2, in column number (3), for the figures and symbol “13%”, the figures and symbol “15%” shall be substituted;

(c) in item 4, in column number (3), for the figures and symbol “9%”, the figures and symbol “10%” shall be substituted;

(d) in item 5, in column number (3), for the figures and symbol “11%”, the figures and symbol “13%” shall be substituted;

(e) in item 6, in column number (3), for the figures and symbol “13%”, the figures and symbol “15%” shall be substituted;

(f) in item 7, in column number (3), for the figures and symbol “16%”, the figures and symbol “17%” shall be substituted;

(g) in item 7A, in column (3), for the figures and symbol “21%”, the figures and symbol “22%” shall be substituted;

(h) in item 8, in column (2), after the words “upto rupees twenty lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(i) in item 8A, in column (2), after the words “more than rupees twenty lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(j) in item 9, in column (2), after the words and figures “upto rupees 10 lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(k) in item 10, in column (2), after the words “upto rupees twenty lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(l) in item 10A, in column (2), after the words and figures “more than rupees twenty lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(m) in item 11, in column (2), after the words and figures “upto rupees 15 lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(n) in item 12, in column (2), after the words and figures “upto rupees 20 lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(o) in item 12A, in column (2), after the words and figures “more than rupees 20 lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(p) after item 12A, and entries against it in column (1), (2) and (3), the following item and entries shall, respectively, be inserted, namely:—

“12B Electric Motor Cabs and Electric Tourist	5% of the purchase
Motor Cabs	value of the
	vehicle.”

8. *Amendment of Act 30 of 2004.*— In the Kerala Value Added Tax Act, 2003 (30 of 2004),—

(1) in section 2,—

(a) the existing clause (i) shall be renumbered as (ib) and before clause (ib) so renumbered, the following clauses shall be inserted, namely:—

(i) “Additional Commissioner of State Tax” means any person appointed to be an Additional Commissioner of State Tax under sub-section (3) of section 3 of this Act;

“(ia) “Additional Commissioner of State Tax (Appeals)” means any person appointed to be an Additional Commissioner of State Tax (Appeals) under sub-section (3) of section 3 of this Act.”

(b) after clause (ii), the following clause shall be inserted, namely:—

“(iia) “Appellate Authority” means an authority authorised to hear appeals as referred to in section 55.”

(c) in clause (v), for the words, “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(d) for clause (vi), the following shall be substituted, namely:—

“(vi) “Assistant Commissioner of State Tax” means any person appointed to be an Assistant Commissioner of State Tax under sub-section (3) of section 3.”

(e) clause (via) shall be omitted.

(f) for clause (xii), the following shall be substituted, namely:—

“(xii) “Commissioner of State Tax” means the Commissioner of State Tax appointed as such by the Government.”

(g) clause (xiii) shall be omitted.

(h) for clause (xvi), the following shall be substituted, namely:—

“(xvi) “Deputy Commissioner of State Tax” means any person appointed to be a Deputy Commissioner of State Tax under sub-section (3) of section 3.”

(i) clause (xvii) shall be omitted.

(j) for clause (xxiv), the following shall be substituted, namely:—

“(xxiv) “Joint Commissioner of State Tax” means any person appointed to be a Joint Commissioner of State Tax under sub-section (3) of section 3.”

(k) for clause (xxiva), the following shall be substituted, namely:—

“(xxiva) “Joint Commissioner of State Tax (Appeals)” means any person appointed to be a Joint Commissioner of State Tax (Appeals) under sub-section (3) of section 3.”

(l) after clause (xlvi), the following shall be inserted, namely:—

“(xlvia) “Special Commissioner of State Tax” means any person appointed to be a Special Commissioner of State Tax under sub-section (3) of section 3 of this Act.”

(m) after clause (xlvii), the following shall be inserted, namely:—

“(xlviia) “State Tax Officer” means any person appointed to be a State Tax Officer under sub-section (3) of section 3 of this Act”

(2) in section 3,—

(a) in sub-section (1), for the word, “Commissioner” wherever it occurs, the words, “Commissioner of State Tax” shall be substituted;

(b) in sub-section (2), for the word, “Commissioner” wherever it occurs, the words, “Commissioner of State Tax” shall be substituted;

(c) in sub-section (3),—

(i) for the words, “Government shall appoint as many Joint Commissioners, Joint Commissioner (Appeals), Deputy Commissioners, Deputy Commissioner (Appeals), Assistant Commissioner (Appeals), Assistant Commissioners, Commercial Tax Officers” the words, brackets and symbols “The Government shall, by notification, appoint as many Special Commissioners of State Tax, Additional Commissioners of State Tax, Additional Commissioners of State Tax (Appeals), Joint Commissioners of State Tax, Joint Commissioner of State Tax (Appeals), Deputy Commissioners of State Tax, Assistant Commissioners of State Tax, State Tax Officers” shall be substituted;

(ii) for the words, “Commissioner may assign” the words, “Commissioner of State Tax may assign” shall be substituted;

(d) in sub-section (4), in the proviso, for the words, brackets and symbol, “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(e) in sub-section (5), for the words and symbol, “Commissioner or the Deputy Commissioner” the words, “Commissioner of State Tax or The Joint Commissioner of State Tax” shall be substituted;

(3) in section 4, in sub-section (4), in clause (iv), for the words, “Commercial Tax Officer ” the words, “Assistant Commissioner of State Tax” shall be substituted.

(4) section 8 shall be omitted.

(5) in section 18, in sub-section (1), for the words, “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted.

(6) section 18C shall be omitted.

(7) in section 20,—

(a) in sub-section (2A), in the proviso, for the word, “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(b) in sub-section (3), for the word, “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(c) in sub-section (4), for the word, “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(8) in section 20A, in sub-section (1), for the words, “Deputy Commissioners” the words, “Joint Commissioners of State Tax” shall be substituted.

(9) in section 23, in sub-section (1), for the words, “Deputy Commissioners” the words, “Joint Commissioners of State Tax” shall be substituted.

(10) in section 25B, for the words, “Deputy Commissioner” the words, “Joint Commissioners of State Tax” shall be substituted.

(11) in section 33,—

(a) in the heading, for the words, “Assistant Commissioners” the words, “Deputy Commissioners of State Tax” shall be substituted;

(b) in sub-section (1), for the words, “Assistant Commissioner” the words, “Deputy Commissioner of State Tax” shall be substituted.

(12) in section 42, in sub-section (2), in the fourth proviso, for the word, “Commissioner” the words, “Commissioner of State Tax” shall be substituted.

(13) in section 43, in the proviso, for the word, “Commissioner” the words, “Commissioner of State Tax” shall be substituted.

(14) in section 44,—

(a) in sub-section (3), in the proviso, for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(b) in sub-section (7), in clause (b) and (f), for the word, “Commissioner” the words, “Commissioner of State Tax” shall be substituted.

(15) in section 47,—

(a) in sub-section (3), for the words “or to any check post or to the office of the Commercial Tax Department” the words, “to the office of the State Goods and Services Tax Department” shall be substituted;

(b) in sub-section (5), for the words, “Commercial Tax Officer” the words, “State Tax Officer” shall be substituted;

(c) in sub-section (16A), for the word, “Commissioner” the words, “Commissioner of State Tax” shall be substituted.

(16) section 48 shall be omitted.

(17) in section 49,—

(a) in sub-section (1), for the words “Commercial Tax Officer” the words, “State Tax Officer” shall be substituted;

(b) in sub-section (2), for the words, “Assistant Commissioner” the words, “Deputy Commissioner of State Tax” shall be substituted;

(c) in sub-section (6), for the words, “Deputy Commissioner” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(d) in sub-section (7), for the word, “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(e) in sub-section (8A), for the word, “Commissioner” the words “Commissioner of State Tax” shall be substituted.

(18) in section 54, in the proviso, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted.

(19) in section 55,—

(a) in the heading, for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(b) in sub-section (1),—

(1) for the words “above the rank of an Assistant Commissioner” the words, “above the rank of Joint Commissioner of State Tax” shall be substituted;

(2) for clause (i) and (ii), the following clauses shall be substituted, namely:—

“(i) to the Joint Commissioner of State Tax (Appeals) where such decision or order is passed by any officer up to and including the rank of a Deputy Commissioner of State Tax;

(ii) to the Additional Commissioner of State Tax (Appeals) where such decision or order is passed by the Joint Commissioner of State Tax:”

(3) for the second and third provisos, the following provisos shall be substituted, namely:—

“Provided further that the Appellate Authority may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period:

Provided also that a dealer other than those whose cases involving disputed amounts have been settled, may, after the expiration of the said period, even if the appeal filed has not been admitted previously due to any reason, present a fresh appeal before the Appellate Authority on or before 30th September, 2023.”

(4) Before the existing fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that where an appeal filed under this section is pending as on the 1st day of April, 2023, such appeal shall stand transferred to the appropriate authority under this Act and such authority shall consider the same as if it is an appeal filed before it:”

(c) in sub-section (4),—

(i) in the first proviso, for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(ii) in the second proviso, for the figures, symbol and words “20% of the disputed amount of tax” the words, symbols and figures “a pre-deposit amount of 10 per cent of the disputed amount of tax, subject to a maximum of ₹ 5 Crores” shall be substituted;

(d) in sub-section (5),—

(i) for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(ii) in the first proviso, for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(iii) in the second proviso, for the words and brackets “Deputy Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(e) in sub-section (6), for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(f) in sub-section (7), for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted.

(20) in section 56,—

(a) in the heading, for the words “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (1), for the words “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(c) in sub-section (2),—

(i) for the words “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(ii) in clause (b), for the words and brackets “Deputy Commissioner (Appeals) or the Assistant Commissioner (Appeals)” the words “Appellate Authority” shall be substituted;

(d) in sub-section (3), for the words “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted.

(21) in section 57,—

(a) in the heading, for the words “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the words “proceeding to the Deputy Commissioner” the words, “proceeding to the Joint Commissioner of State Tax” shall be substituted;

(ii) in the first proviso, for the words “Provided that the Deputy Commissioner” the words, “Provided that the Joint Commissioner of State Tax” shall be substituted;

(iii) in the second proviso, for the words and brackets “Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(c) in sub-section (3),—

(i) for the words “the Deputy Commissioner may” the words, “the Joint Commissioner of State Tax may” shall be substituted;

(ii) in the proviso, for the words and brackets “Deputy Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(d) in sub-section (4), in the proviso, for the words “The Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(22) in section 58,—

(a) in the heading, for the words “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(ii) for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(c) in sub-section (2),—

(i) for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(ii) in clause (b), for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(d) in sub-section (3), for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(23) in section 58A,—

(a) in the heading, for the words and brackets “Commissioner suo-motu on the orders passed by Deputy Commissioner (Appeals)” the words, “Commissioner of State Tax suo-motu on the orders passed by Appellate Authority” shall be substituted;

(b) in sub-section (1),—

(i) for the words “Commissioner or any Joint Commissioner” the words, “Commissioner of State Tax or Additional Commissioner of State Tax” shall be substituted;

(ii) for the words and brackets “Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(c) in sub-section (2), for the words “Commissioner or Joint Commissioner” the words, “Commissioner of State Tax or Additional Commissioner of State Tax” shall be substituted;

(d) in sub-section (3), for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted.

(24) in section 59,—

(a) in the heading, for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the words and brackets “Deputy Commissioner other than an order of Joint Commissioner (Appeals), Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals)” the words, “Joint Commissioner of State Tax other than an order of the Appellate Authority” shall be substituted;

(ii) for the words “such order to Commissioner” the words, “such order to the Commissioner of State Tax” shall be substituted;

(iii) in the proviso, for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(c) in sub-section (3), in the proviso, for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(d) in sub-section (4), for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(25) in section 60,—

(a) in sub-section (1),—

(i) for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)” the words, “Appellate Authority” shall be substituted;

(ii) after the first proviso, the following proviso shall be inserted, namely:—

Provided further that a dealer other than those whose cases involving disputed amounts have been settled, may, after the expiration of the said period, even if the appeal filed has not been admitted previously due to any reason, present a fresh appeal before the Appellate Authority on or before 30th September, 2023.”

(iii) in the existing second proviso, for the words “Provided further that” the words, “Provided also” shall be substituted;

(iv) in the existing third proviso, for the words “Deputy Commissioner” the words, “Joint Commissioner of State Tax” shall be substituted;

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Where the appellant remits a pre-deposit amount of 10 per cent of the disputed amount of tax, subject to a maximum of ₹ 5 Crores, the recovery proceedings for the balance amount shall be deemed to have stayed till disposal of the appeal:

Provided that the pre-deposit amount, if any, already remitted under section 55 shall be adjusted towards the amount to be remitted under this sub-section:

Provided further that, the pre-deposit amount, if any, paid in excess of the amount referred to in this sub-section shall not be refunded till the disposal of appeal:

(c) in sub-section (2), for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)” wherever it appears, the words, “Appellate Authority” shall be substituted;

(d) in sub-section (9), for the words, and symbol “Deputy Commissioner concerned, and the Commissioner”, the words, and symbol “Joint Commissioner of State Tax concerned, and the Commissioner of State Tax” shall be substituted.

(26) in section 61,—

(a) in sub-section (4), for the words “Deputy Commissioner ” wherever it occurs, the words, “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (5), for the words “Deputy Commissioner ” the words, “Joint Commissioner of State Tax” shall be substituted;

(c) in sub-section (8), for the words “Deputy Commissioner ” wherever it occurs, the words, “Joint Commissioner of State Tax” shall be substituted;

(d) in sub-section (9), for the words “Deputy Commissioner” wherever it occurs, the words, “Joint Commissioner of State Tax” shall be substituted;

(e) in sub-section (13), for the words “Deputy Commissioner” the words “Joint Commissioner of State Tax” shall be substituted.

(27) in section 62,—

(a) in sub-section (4), for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(b) in sub-section (7), for the word “Commissioner” the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (8), for the word “Commissioner” the words, “Commissioner of State Tax” shall be substituted.

(28) in section 63, in sub-section (1), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted.

(29) in section 65,—

(a) for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals), Assistant Commissioner (Appeals)” the words “Appellate Authority” shall be substituted;

(b) for the words “Before the Commissioner” the words “Before the Commissioner of State Tax” shall be substituted.

(30) in section 74, in sub-section (1), in clause (b), in the proviso, for the word “Commissioner” the words “Commissioner of State Tax” shall be substituted.

(31) in section 82, in the proviso, for the words “Deputy Commissioner” the words “Joint Commissioner of State Tax” shall be substituted.

(32) in section 85,—

(a) in sub-section (2), in clause (i) for the words “Commercial Tax Department of the State” the words “State Goods and Services Tax Department” shall be substituted;

(b) in clause (x), for sub-clause (a) and (b), the following shall be substituted, namely:—

“(a) the permission of the Joint Commissioner of State Tax, where such particulars are to be furnished by an officer subordinate to the Joint Commissioner of State Tax; and

(b) the permission of the Commissioner of State Tax, where such particulars are to be furnished by an officer not below the rank of a Joint Commissioner of State Tax:”

(c) in sub-section (3), for the word “Commissioner” the words “Commissioner of State Tax” shall be substituted.

(33) in section 93A,—

(a) in sub-section (1), for the words “Commercial Taxes Department” the words “State Goods and Services Tax Department” shall be substituted;

(b) in sub-section (2),—

(i) for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(ii) for the words “Commercial Taxes Department” the words “State Goods and Services Tax Department” shall be substituted.

(34) in section 94,—

(a) in sub-section (1), in clause (e), for the words “Joint Commissioner or Deputy Commissioner nominated by the Commissioner” the words “Additional Commissioner of State Tax or Joint Commissioner of State Tax nominated by the Commissioner of State Tax” shall be substituted;

(b) in sub-section (2), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (5), for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals), Assistant Commissioner (Appeals)” the words “Appellate Authority” shall be substituted;

(d) in sub-section (6), for the word “Commissioner” the words “Commissioner of State Tax” shall be substituted;

(e) in sub-section (7), for the word “Commissioner” the words “Commissioner of State Tax” shall be substituted;

(f) in sub-section (8), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted.

9. *Amendment of Act 8 of 2007.*—In the Kerala Road Safety Authority Act, 2007 (8 of 2007),—

For the existing Schedule, the following schedule shall be substituted;

“SCHEDULE

(See Section 10)

Serial No.	Class of Motor Vehicles	Rate of Cess (In Rupees)
1	Heavy Motor Vehicle	500
2	Medium Motor Vehicle	300
3	Light Motor Vehicle	200
4	Two Wheeler	100”

10. *Amendment of Act 21 of 2008.*—In the Kerala Finance Act, 2008 (21 of 2008), in section 6, after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) (1) There shall be levied and collected, a cess, from the dealers who are liable to pay tax,—

(i) under clause (a) of sub-section (1) of section 5 of the Kerala General Sales Tax Act, 1963 (15 of 1963), at the rate of two rupees per litre of High Speed diesel Oil and Petrol falling under sub-entries (ii) and (iii) of serial number 1 of the schedule of the Kerala General Sales Tax Act, 1963 (15 of 1963);

(ii) under clause (b) of sub-section (1) of section 5 of the Kerala General Sales Tax Act, 1963 (15 of 1963), at the rate of,—

(a) twenty rupees per bottle of foreign liquor, in the case where the maximum retail price for one bottle of foreign liquor falling under sub-entries (iii) to (v) of serial number 2 of the schedule of the Kerala General Sales Tax Act, 1963 (15 of 1963) is of and above ₹ 500 but not exceeding ₹ 999;

(b) forty rupees per bottle of foreign liquor, in the case where the maximum retail price for one bottle of foreign liquor falling under sub-entries (iii) to (v) of serial number 2 of the schedule of the Kerala General Sales Tax Act, 1963 (15 of 1963) is of and above ₹ 1000;

(2) The cess so collected shall be in addition to the cess, if any, collected under sub-section (1).

11. Amendment of Act 20 of 2017.—In the Kerala State Goods and Services Tax Act, 2017 (20 of 2017),—

(1) in section 10,—

(a) in sub-section (2), in clause (d), words “goods or” shall be omitted;

(b) in sub-section (2A), in clause (c), words “goods or” shall be omitted;

(2) in section 16, in sub-section (2),—

(i) in the second proviso, for the words “added to his output tax liability, along with interest thereon” the words and figures “paid by him along with interest payable under section 50” shall be substituted;

(ii) in the third proviso, after the words “made by him” the words “to the supplier” shall be inserted;

(3) in section 17,—

(a) in sub-section (3), in the Explanation, for the words and figure “except those specified in paragraph 5 of the said schedule”, the following shall be substituted, namely:—

“except,—

(i) the value of activities or transactions specified in paragraph 5 of the said schedule; and

(ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said schedule”;

(b) in sub-section (5), after clause (f), the following clause shall be inserted, namely:—

“(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013”;

(4) For section 23, the following section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

“23. *Persons not liable for registration.*—(1) The following persons shall not be liable to registration, namely:—

(i) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the integrated Goods and Services Tax Act, 2017;

(ii) an agriculturist, to the extent of supply of produce out of cultivation of land;

(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 and section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.”;

(5) in section 37, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the details.”.

(6) in section 39, after sub-section (10), the following sub-section shall be inserted, namely:—

“(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.”.

(7) In section 44, the existing provision shall be numbered as sub-section (1) thereof, and after sub-section (1) so re-numbered, the following sub-section shall be inserted, namely:—

“(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish

an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”.

(8) in section 52, after sub- section (14) the following sub-section shall be inserted, namely:—

“(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”.

(9) in section 54, in sub- section (6) the words “excluding the amount of input tax credit provisionally accepted,” shall be omitted.

(10) in section 56, for the words “ from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax”, the words “for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed” shall be substituted.

(11) in section 122, after sub- section (1A), the following sub-section shall be inserted, namely:—

“(1B) Any electronic commerce operator who,—

(i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;

(ii) allows an inter-state supply of goods or services or both through it by a person who is not eligible to make such inter-state supply; or

(iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act, shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”.

(12) in section 132, in sub-section (1),—

(a) clauses (g), (j) and (k) shall be omitted;

(b) in clause (l), for the words, brackets and letters “clauses (a) to (k)” the words, brackets and letters “clauses (a) to (f) and clauses (h) and (i)” shall be substituted;

(c) in clause (iii), for the words, “any other offence” the words, brackets and letter “an offence specified in clause (b)” shall be substituted;

(d) in clause (iv), the words, brackets and letters “or clause (g) or clause (j)” shall be omitted;

(13) in section 138,—

(a) in sub-section (1), in the first proviso,—

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

“(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132”;

(ii) clause (b) shall be omitted;

(iii) for clause (c), the following clause shall be substituted, namely:—

“(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132”;

(iv) clause (e) shall be omitted;

(b) in sub-section (2), for the words, “ten thousand rupees or fifty per cent of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent of the tax, whichever is higher”, the words, “twenty-five per cent of the tax involved and the maximum amount not being more than one hundred per cent of the tax involved” shall be substituted.

(14) After section 158, the following section shall be inserted, namely:—

“158A. *Consent based sharing of information furnished by taxable person.*—(1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

(a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;

(b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;

(c) such other details as may be prescribed;

(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—

(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and

(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient, in such form and manner as may be prescribed;

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.”.

(15) Retrospective exemption to certain activities and transactions in Schedule III.—

(1) in Schedule III, paragraphs 7 and 8 and the Explanation 2 thereof [as inserted vide section 31 of the Kerala Goods and Services Tax (Amendment) Act, 2018 (36 of 2018)] shall be deemed to have been inserted therein with effect from the 1st day of July, 2017;

(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

12. *Special provision for filing of appeal.*—Notwithstanding anything contained in sub-section (1) of section 174 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and in the Kerala Tax on Luxuries Act, 1976 (32 of 1976) (hereinafter referred to as “the repealed Act”) and the rules made thereunder or in any judgment, decree or order of any court, tribunal or appellate authority,—

(a) (1) A dealer, other than those whose cases involving disputed amounts have been settled, may, after the expiration of the period mentioned under sub-section (1) of section 7 of the repealed Act, even if the appeal filed under sub-section (1) of section 7 of the repealed Act has not been admitted previously due to any reason, present a fresh appeal before the Appellate Authority on or before 30th September, 2023:

Provided that the Appellate Authority shall consider the appeal filed under this sub-section as if it is an appeal filed under sub-section (1) of section 7 of the repealed Act.

(2) Where the appellant remits a pre-deposit amount of 10 per cent of the disputed amount of tax, subject to a maximum of ₹ 5 Crores further proceedings against recovery of balance amount payable under the repealed Act shall stand stayed till disposal of the appeal.

(b) (1) A dealer, other than those whose cases involving disputed amounts have been settled, may, after the expiration of the period mentioned under sub-section (1) of section 7A of the repealed Act, even if the appeal filed under sub-section (1) of section 7A of the repealed Act has not been admitted previously due to any reason, present a fresh appeal before the Appellate Tribunal on or before 30th September, 2023:

Provided that the Appellate Tribunal shall consider the appeal filed under this sub-section as if it is an appeal filed under sub-section (1) of section 7A of the repealed Act.

(2) Where the appellant remits a pre-deposit amount of 10 per cent of the disputed amount of tax under the repealed Act, subject to a maximum of ₹ 5 Crores, the recovery proceedings for the balance amount payable under the repealed Act shall be deemed to be stayed till disposal of the appeal:

Provided that the pre-deposit amount, if any, already remitted under second proviso to sub-clause (2) of clause (a) shall be adjusted towards the amount to be remitted under this sub-clause:

Provided further that, the pre-deposit amount, if any, paid in excess of the amount referred to in this sub-clause shall not be refunded till the disposal of appeal.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the following enactments to give effect to the financial proposals of the Government of Kerala for the financial year 2023-24 as announced in paragraphs 530, 532, 533, 535 to 540, 548 to 550, 555, 558, 562 and 563 of the Budget Speech 2023-24, namely:—

1. The Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (XII of 1955);
2. The Kerala Stamp Act, 1959 (17 of 1959);
3. The Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960);
4. The Kerala General Sales Tax Act, 1963 (15 of 1963);
5. The Kerala Electricity Duty Act, 1963 (23 of 1963);
6. The Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976);
7. The Kerala Value Added Tax Act, 2003 (30 of 2004);
8. The Kerala Road Safety Authority Act, 2007 (8 of 2007);
9. The Kerala Finance Act, 2008 (21 of 2008);
10. The Kerala State Goods and Services Tax Act, 2017 (20 of 2017).

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any additional expenditure from the Consolidated Fund of the State.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Sub-clause (9) of clause 2 of the Bill, which proposes to substitute section 31A in the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (XII of 1955) which seeks to empower the Government to specify the time for payment of fine to condone delay in filing of returns etc.

2) Sub-clause (5) of clause 4 of the Bill, proposes to substitute section 78 of the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960) which seeks to empower the Government to specify the type of stamps to be used to denote any fees chargeable under this Act.

3) Sub-clause (3) of clause 11 of the Bill, proposes to amend section 17 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) which seeks to empower the Government to prescribe the value of activities or transactions in respect of clause (a) of paragraph 8 of the schedule.

4) Sub-clause (4) of clause 11 of the Bill, proposes to insert section 23 in the Kerala State Goods and Services Tax Act, 2017 which seeks to empower the Government, by notification, to specify the category of persons who may be exempted from obtaining registration under the Act.

5) Sub-clause (5) of clause 11 of the Bill, proposes to insert sub-section (5) in section 37 of the Kerala State Goods and Services Tax Act, 2017 which seeks to empower the Government, by notification, to allow registered persons to furnish the details of outward supplies for a tax period even after the expiry of a period for three years from the due date of furnishing the details.

6) Sub-clause (6) of clause 11 of the Bill, proposes to insert sub-section (11) in section 39 of the Kerala State Goods and Services Tax Act, 2017 which seeks to empower the Government, by notification, to allow a registered person to furnish the return for a tax period even after the expiry of a period for three years from the due date of furnishing the return.

7) Sub-clause (7) of clause 11 of the Bill, proposes to insert sub-section (2) in section 44 of the Kerala State Goods and Services Tax Act, 2017 which seeks to empower the Government, by notification, to allow registered persons to furnish an annual return for a financial year even after the expiry of a period of three years from the due date of furnishing the annual return.

8) Sub-clause (8) of clause 11 of the Bill, proposes to insert sub-section (15) in section 52 of the Kerala State Goods and Services Tax Act, 2017 which seeks to empower the Government, by notification, to allow an operator to furnish a statement even after the expiry of a period of three years from the due date of furnishing the statement.

9) The matters in respect to which rules may be made or notification may be issued are either, administrative in nature or matters of procedure and are of routine in nature. Further, the rules, after they are made, are subject to the scrutiny of the Legislative Assembly. The delegation of legislative powers is, thus, of a normal character.

K. N. BALAGOPAL

(5) If default is made in holding the annual general meeting, filing the list of governing body or recording the minutes of proceedings of general meetings as laid down in this section, the society and every member of its governing body who is wilfully in default, shall be liable to a fine ¹[of twenty rupees for every day during which the default continues, subject to a maximum of two hundred rupees.]

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12. Books of accounts to be kept by society.—(1) The general body of a society shall cause to be kept proper books of account with respect to—

(a) all sums of money received and expended for and on behalf of the society and the matters in respect of which the receipt and expenditure take place; and

(b) the assets and liabilities of the society;

(2) If default is made in complying with the requirements of this section, every member of the governing body who has knowingly by his act or omission, been the cause of such default, shall be liable to a fine ¹[of twenty rupees for every day during which the default continues, subject to a maximum of two hundred rupees.]

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13. Annual Balance Sheet.—(1) The governing body of every society shall at some date not later than eighteen months after the registration of the society and subsequently once at least in every calendar year lay before the society in general meeting a balance sheet and income and expenditure account for the period, in the case of first account since the registration of the society and in any other case since the preceding account made upto a date not earlier than the date of the meeting by more than six months.

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(5) If the requirements of this section are not complied with, the Society and every member of its governing body, who knowingly and wilfully authorises or permits the default, shall be liable to a fine ¹[of twenty rupees for every day during which the non-compliance continues, subject to a maximum of two hundred rupees.]

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15. Society to keep a register of members.—(1) Evert Society shall have a register of its members wherein the following particulars are entered:—

- (a) the names and addresses and the occupation, if any of the members;
- (b) the date on which each person become a member;
- (c) the date on which any person ceased to be a member;

(2) If default is made in complying with the requirements of this section, the society and every member of the governing body, who knowingly and wilfully authorises or permits the default, shall be liable to a fine not exceeding ²[twenty rupees for every day during which the default continues, subject to a maximum of two hundred rupees.]

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22. Amendments to memorandum or the rules and regulations of a society.—(1) when any Amendment is made in the provisions of the memorandum or the rules and regulations of a society, a copy of the resolution effecting the amendment, certified to be a correct copy by not less than three members of the governing body shall be filed with the Registrar within fourteen days from the date of the general meeting at which the resolution was passed.

(2) If delay is made in so filing with the Registrar a copy of the resolution mentioned in sub-section (1) of this section, the society and every member of its governing body shall be liable to a fine not exceeding ¹[twenty rupees for every day during which the default continues, subject to a maximum of two hundred rupees.]

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31. Inspection of documents.—Any person may inspect all documents filed with the Registrar under this Act on payment of a fee of ¹[ten rupees] for each inspection, and any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of ¹[five rupees] for every hundred words of each copy or extract.

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²[31A. One time settlement of arrears of fees due under the Act.—Any delay in filing of returns, forms, annual statements, accounts and other statements of a society may be condoned and the filing of the said documents may be regularised on payment of a fine of five hundred rupees in respect of each year of delay in filing any or all of the same. Application for regularisation shall be filed on or before 31st December, 2015. However the Government may extent the period of filing the application to such further period as may be specified from to time.

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EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA
STAMP ACT, 1959 (17 OF 1959)

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(1)	(2)	(3)
21. (i) Conveyance as defined in Section 2(d) other than a conveyance specified in No.22, not being a transfer charged or exempted under No.55.		⁷⁶ [Eight rupees] for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.
	(ii) Conveyance as stated in (i) above in respect of the whole or portion of the property involved in the previous conveyance, when executed within a period of three months from the date of registration of such previous conveyance.	Two times the stamp duty paid in respect of the previous conveyance deed or the stamp duty payable under (i) above, whichever is higher.
	(iii) Conveyance as stated in (i) above in respect of the whole or portion of the property involved in the previous conveyance, when executed after three months and before six months from the date of registration of previous conveyance.	One and a half times the stamp duty paid in respect of the previous conveyance deed or the stamp duty payable under (i) above, whichever is higher.

Provided that if the Conveyance relates to any transfer of undivided share of any land and refers to any agreement relating to the construction of any building or part of building including flat or apartment or room etc., the value of such building or such part of the building shall also be included in such consideration, and the stamp duty if any paid in respect of such agreement shall be deducted from the stamp duty payable for the conveyance.

Explanation.—The amount of two times the stamp duty or one and a half times the stamp duty, as the case may be, payable with respect to a portion or portions of the whole property involved in the previous conveyance shall be calculated proportionate to the stamp duty paid in the previous conveyance deed.

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22. Conveyance as defined in Section 2(d) not being a transfer charged or exempted under No.55 immovable property situated,—

(i) within the Municipalities/Townships/ Cantonments other than Corporations.

[Eight rupees] for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher

(ii) Conveyance as stated in (i) above, in respect of the whole or portion of the property involved in the previous conveyance, when executed within a period of three months from the date of registration of previous conveyance.

Two times the stamp duty paid in respect of the previous conveyance deed or the stamp duty payable under (i) above, whichever is higher.

(iii) Conveyance as stated in (i) above, in respect of the whole or portion of the property involved in the previous conveyance, when executed after three months and before six months from the date of registration of previous conveyance.

One and a half times the stamp duty paid in respect of the previous conveyance deed or the stamp duty payable under (i) above, whichever is higher.

(iv) within the Municipal Corporations.

[Eight rupees] for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.

EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA
COURT FEES AND SUITS VALUATION
ACT 1960 (10 OF 1960)

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3. *Definition.*— In this Act, unless the context otherwise requires,—

i) “appeal” includes a cross- objection;

ii) “Court” means any Civil, Revenue, or Criminal Court and includes a Tribunal or other authority having jurisdiction under any special or local law to decide questions affecting the rights of parties;

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22. *Suits for money.*— In a suit for money (including a suit for damages or compensation, or arrears of maintenance, of annuities, or of other sums payable periodically) fee shall be computed on the amount claimed.

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The Legal Benefit fund.—(1) Not with standing anything contained in this Act or any other law for the time being in force and subject to section 4A of the Act and sub-rule (1) of rule 397 of the Kerala Motor Vehicle Rules, 1989 it shall be competent for the Government to levy an additional court fee by notification in the Gazette, in respect of original petitions, original applications, appeals or revisions to tribunals, appellate authorities and original suits in Civil Courts other than in family Court at a rate not exceeding one percent of the amount involved in the dispute and in other cases at a rate not exceeding one hundred rupees for each original suit, original petition, original application, appeal or revision.

provided that in the case of appeals under the Kerala state Goods and services Tax Act, 2017 (20 of 2017) the maximum limit of additional court fee leviable shall not exceed rupees Twenty Thousand.

Explanation:—The term “amount involved in the dispute” as specified in sub-section (1), where it is capable of valuation, does not include the amount of valuation for the purpose of court fee, in suits for recovery of possession, partition and suits of similar nature and where fixed court fee is specified under this Act.”;

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77. *Collection of fees by stamps.*— All fees chargeable under this Act shall be collected by stamps.

78. *Stamps to be impressed or adhesive.*— The stamps used to denote any fee chargeable under this Act shall be impressed or adhesive or partly impressed and partly adhesive, as the Government may, by notification in the *Gazette* from to time direct.

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80. *Cancellation of Stamp.*—No document requiring a stamp under this Act shall be filed or acted upon in any proceeding in any Court or Office until the stamp has been cancelled.

Such officer as the Court or the head of the office may from time, appoint shall, on receiving any such document forthwith effect such cancellation by punching out the figure head so as to leave the amount designated on the stamp un-touched and the part removed by punching shall be burnt or otherwise destroyed.

[38] [“Provided that in the case of an adhesive stamp, no such cancellation shall have effect unless it bears the name or initials of the person who affixes the stamp or of his firm, as required by sub-section (1) of section 78A.”]

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SCHEDULE I
AD VALOREM FEES

<i>Article</i>	<i>Particulars</i>	<i>Proper fee</i>
(1)	(2)	(3)
1.	Plaint or written statement pleading a set off or counter-claim or memorandum of appeal presented to any Court— When the amount or value of the subject- matter in dispute—	
	¹ [(i) does not exceed one hundred rupees	² [Four rupees]
	(ii) upto 15000 exceeds one hundred rupees, for every one hundred rupees, or part thereof, in excess of one hundred rupees upto fifteen thousand rupees	² [Four rupees]
	(iii) Upto 50,000 exceeds fifteen thousand rupees, for every one hundred rupees, or part thereof, in excess of fifteen thousand rupees upto fifty thousand rupees	³ [Eight rupees]
	(iv) upto 10 lakhs exceeds fifty thousand rupees, for every one hundred rupees, or part thereof, in excess of fifty thousand rupees upto rupees ten lakhs	⁴ [Ten rupees]
	(v) 10 Lakhs to 10 million exceeds rupees ten lakhs,for every one hundred rupees, or part thereof, in excess of rupees ten lakhs upto rupees ten million	³ [Eight rupees]
	(vi) above 10 million exceeds rupees ten million, for every one hundred rupees, or part thereof, in excess of rupees ten million	⁵ [One rupees]
2. (a)	Application under Section 95 of the Code of Civil Procedure, 1908 or petition under section 26 of the Insolvency Act,1955.	An amount of one-half the scale of fee prescribed in Article 1 on the amount or compensation claimed.
(b)	Appeal aganist order on an application or a petition falling under Clause (a).	On the scale pcribed in Article 1 on the amount in dispute.

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| 3. (a) Petition under Section 54 or 55 of the Insolvency Act, 1955. | An amount of one-half the scale of fee prescribed in Article 1 on the market value of the subject-matter subject to a maximum fee of rupees five hundred. |
| (b) Appeal against order on a petition falling under Clause (a) whether by the Official Receiver or by the unsuccessful party. | An amount of one-half the scale of fee prescribed in Article 1 on the market value of the subject-matter subject to a maximum fee of rupees five hundred. |
| 4. Memorandum of appeal against order in proceedings under the Indian Succession Act, 1925. | An amount of one-half the scale of fee prescribed in Article 1 on the amount or value of the subject-matter. |
| 5. Application for review of judgment. | One-half of the fee payable on the plaint or memorandum of appeal comprising the relief sought in the application for review. |
| 6. [Probate of a will or letters of administration with or without will annexed— | |
| (i) When the amount or value of the estate in respect of which the grant of probate or letters is made does not exceed rupees ten million | One percentum on such amount or value |

- (ii) When such amount or value exceeds rupees ten million Half a per centum on such amount or value.

7. Certificate under the Indian Succession Act, 1925 (Central Act 39 of 1925),—

- (i) Where the amount or value of the debt or security or the aggregate amount or value of debt and securities specified in the certificate does not exceed rupees ten million One per centum on such amount or value
- (ii) Where such amount or value exceeds rupees ten million Half per centum on such amount or value]

Note.—(1) Where a certificate is extended under Section 376 of the Indian Succession Act, 1925, fee shall be computed on the amount for which a certificate is sought to be extended and the amount for which a certificate or certificates has or have already been issued, credit being given for the fee already paid.

(2) The amount of a debt is its amount, including interest, on the day on which the inclusion of the debt in the certificate is applied for so far as such amount can be ascertained.

(3) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act, and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.

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EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA GENERAL
SALES TAX ACT, 1963(15 OF 1963)

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2. Definitions:—In this Act, unless the context otherwise requires:

(i) “Appellate Assistant Commissioner” means any person appointed to be an Appellate Assistant Commissioner under Section 3

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(v) “Board of Revenue” means the Board of Revenue constituted under the Kerala Board of Revenue Act, 1957;

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(viiA) “Commissioner” means the Commissioner of Commercial Taxes appointed as such by the Government.

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(x) “Deputy Commissioner” means any person appointed to be a Deputy Commissioner of Sales Tax under Section 3.

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(xiii) Inspecting Assistant Commissioner means any person appointed to be an Inspecting Assistant Commissioner of Sales tax under section 3;

(xiii-a) “Joint Commissioner” means any person appointed to be a Joint Commissioner under Section 3;

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(xxii) “Sales Tax Officer” means any person appointed to be a Sales tax Officer under Section 3;

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(xxiib) “Smuggling” means transportation of goods without proper documents as specified in sub-section (1) of section 30E of the Act;

(xxiii) “State” means the State of Kerala;

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3. Sales tax Authorities:—(1) The Board of Revenue shall have and exercise all the powers and shall perform all the duties conferred or imposed upon it by or under this Act.

(1A) The Board of Revenue shall have superintendence over all officers and persons employed in the execution of this Act and the Board of Revenue may,—

(a) Call for returns from such officers and persons;

(b) Make and issue general rules and prescribe forms for regulating the practice and proceedings of such offices and persons;

(c) Issue such orders, instructions and directions to such officers and persons as it may deem fit, for the proper administration of this Act;

(2) The Government shall appoint as many Joint Commissioners, Deputy Commissioners, Appellate Assistant Commissioner Inspecting Assistant Commissioners, Sales Tax Officers and such other officers as they think fit for the purpose of performing the functions respectively assigned to them by or under this Act. Such officers shall perform the said functions within such local limits as the Government or any authority or officer empowered by them in this behalf may assign to them.

(3) All officers and persons employed for the execution of this Act shall observed and follow the orders, instructions and directions of the officer's superior to them:

provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of the Appellate Assistant Commissioner in the exercise of his appellate functions.

(4) The Board of Revenue or the Deputy Commissioner may by order in writing.—

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4. Appellate Tribunal:—(1) The Government shall appoint an Appellate Tribunal consisting of a Chairman and as many other members as they think fit to perform the functions assigned to the Appellate Tribunal by or under this Act. The Chairman shall be a person who is or has been or is qualified to be appointed as a Judicial Officer not below the rank of a District Judge and the other members shall possess such qualification as may be prescribed.

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(3) (a) Subject to the provisions of clause (b), the functions of the Appellate Tribunal may be performed—

(i) by a Bench consisting of the chairman and any other member; or

(ii) by a Bench consisting of the chairman and two other member; or

(iii) by a Bench consisting of two or more members other than the chairman

(b) The chairman or any other member of the appellate Tribunal nominated by him may, sitting singly, dispose of any case where the amount of tax or penalty disputed in appeal does not exceed twenty five thousand rupees and the order or assessment or penalty appealed against is issued by an officer not above the rank of a Sales Tax Officer.

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7A. Special provision for payment of turnover tax and waiver of penalty and interest.—(1) Notwithstanding anything contained in this Act or rules made thereunder or in any assessment, judgement, decree or order of any court, tribunal or appellate authority, bar hotels,—

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(2) The form and manner of submission of returns, statements, option and payments shall be as may be specified by the Commissioner.

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15. *Issue of permits*:—(1) Every registered dealer who transacts business at places other than his registered place or places of business or employs a traveling salesman or representative to transact business aforesaid, shall obtain a permit issued under this Act authorizing himself or permitting him to authorize, the traveling salesman or representatives so to do.

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(3) Every permit holder shall carry the permit with him and shall produce it on demand by any officer of the Sales Tax Department empowered by the Government on this behalf. He shall maintain and produce on demand to any such officer a true and correct account of all the transactions carried on under the permit and also a stock book showing the quantities of goods held by him, the quantities disposed of from day to day by sale or otherwise and the balance on hand at the end of each day.

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16. *Assessment of tax*:—(1) The tax under this Act shall be assessed, levied and collected in such manner as may be prescribed.

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(3) Notwithstanding anything contained in sub-section (2) or any of the other provisions of this Act, the Board of Revenue may, with the consent of the dealer, treat each of such places of business as a separate unit for the purposes of levy, assessment and collection of tax, and thereupon all the provisions of this Act regarding registration, filing of returns, assessment and collection of tax shall apply as if each of such places of business is a separate unit.

(4) Where any order is passed by the Board of Revenue under sub-section(3), the turnover of each of such places of business shall be liable to tax irrespective of such turnover being below the minimum turnover mentioned in section 5. Provided that the total turnover in respect of all such places of business together is not less than the minimum turnover mentioned in section 5.

17. Procedure to be followed by the assessing authority:—

(1) Every registered dealer and every dealer liable to take out registration under this Act shall submit such return or returns relating to his turnover in such manner and within such period as may be prescribed.

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(4) Notwithstanding anything to the contrary contained in sub-sections(3) and (4A) the assessing authority may accept the return for any year, the assessment relating to which has not been completed along with the statements prescribed, which are in accordance with the provisions of the Act and rules made there under, submitted by a dealer, having dealings in goods coming under the Third Schedule to the Act, irrespective of any limit in turnover, or by a dealer whose total turnover specified in the return submitted by him for the year for which the assessment relates does not exceed rupees fifteen lakhs or by a dealer having dealings only at non-taxable points of goods coming in the First, Second or Fifth Schedules and whose total turnover specified in the return does not exceed rupees forty lakhs or by a dealer the tax payable by whom for the said year does not exceed rupees five thousand and assess the dealer on the basis of such return:

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(6) Any assessment under this Section shall be completed within a period of four years from the expiry of the year to which the assessment relates:

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Provided further that in case where any assessment completed under this Act has been reopened with the permission of the Commissioner, the time limit mentioned in section 19 shall not apply.

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(7) Notwithstanding anything contained in sub-section (6), in case where any investigation or inquiry is pending under this Act or any other law or where any assessment cannot be completed within the period specified under the said sub-section, the Deputy Commissioner may, for good and sufficient reasons, extend the period of completion of the assessment beyond the period specified in that sub-section.

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(8A) Notwithstanding anything contained in sub-section (8), in case of any investigation or enquiry is pending under this Act or any other law, where any assessment cannot be completed within the period specified under the said sub-section, the Commissioner may, for good and sufficient reasons, extend the period of completion of the assessment not exceeding a period of six months from the period specified in that sub-section.

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17D. *Fast Track method of completion of Assessment.*—(1) Notwithstanding anything contained in any other law for the time being in force or in any other provisions of this Act assessment pending under the Act as on the 1st day of April, 2007 may, subject to the provisions of sub-section (2), be completed under the fast track method.

(2) The assessment under sub-section (1) shall be completed in the following manner, namely:—

(a) The assessment shall be completed by a 'team' comprising of a team of officers which shall be constituted by the Commissioner;

(b) In the case if files relating to Special Circles, there shall be three Assistant Commissioners in the team, headed by a Deputy Commissioner. In the case of Ordinary Circles, the team shall be headed by an Assistant Commissioner and comprise three Commercial Tax Officers as members;

(c) All files of the dealer pertaining to an assessment year shall be clubbed with assessment file and taken up for disposal;

(d) No assessment completed by the teams shall be re-opened unless there is fresh receipt of materials pertaining to tax evasion:

Provided that the assessment may be re-opened with the prior permission of the Commissioner;

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18. Visit to dealer's premises and audit of accounts and other records to designated officers and audit assessment:—

(1) The Commissioner may designate any officer not below the rank of a Deputy Commissioner to conduct audit visit at the business place of any dealer and audit the books of accounts, any other records or stock statements and goods relating to the business, either by himself or through audit officers, following such procedures as may be prescribed.

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22. *Collection of tax by dealers*:—(1) A registered dealer may, subject to the provisions of sub-section (2), collect the tax payable by him on the sale of any goods from the person to whom he sells the goods and pay over the same after giving set off to the entry tax, if any already paid to the Government in the manner prescribed.

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(5) The Central Government, Government of Kerala, the Government of any other States or any Union Territory (including departments of Central and State Governments) and local authorities shall collect tax at the rate or rates specified in the Schedule to the Act in respect of any sale of goods effected by them and the tax so collected shall be remitted to Government in the Commercial Taxes Department on or before the 10th day of the succeeding month.

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23AA. *Special powers of Inspecting Assistant Commissioners under Revenue Recovery Act:*— (1) The Government may, by notification in the Gazette, appoint any Inspecting Assistant Commissioner appointed under section 3 to exercise the functions of a Collector under the Kerala Revenue Recovery Act, 1968 (15 of 1968) for the recovery of arrears due under this Act or the Central Sales Tax Act, 19 (Central Act 74 of 19).

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28. Power to order production of accounts and powers of entry, Inspection etc.—

(1) An officer not below the rank of an assessing authority may, for the purposes of this Act, by notice, require any dealer,—

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(2) Any officer, not below the rank of an assessing authority may, at any reasonable time.

(a) enter any place of business or any vessel or vehicle of any dealer; and

(b) inspect any accounts, registers, records or other documents relating to his business and the goods in his possession:

Provided that where the tax paid by a dealer registers an increase of 25% over the tax paid during the immediate preceeding year, entry and inspection referred to in this sub-section shall be made only the previous permission in writing of the Deputy Commissioner.

(3) If any officer not below the rank of an assessing authority has reason to believe that a dealer is trying to evade any tax under this Act, he may, for reasons to be recorded, enter and search,—

(a) the place of business of the dealer; or

(b) any other place where the dealer is keeping or is reasonably believed to be keeping any goods, accounts, registers, records or other documents relating to his business:

Provided that no residential accomodation (not being a shop-cum residence) shall be entered into or searched unless such officer is specially authorised in writing by the Board of Revenue to search that accomodation.

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(7) The power conferred by sub-section (3) and (5) shall include:—

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(b) the power to seal any box or receptacle, go down or building, where any goods or any accounts, registers, records or other documents are, or are reasonably believed to be kept, if the owner or any other person in occupation leaves the premises or refuses to open the box or receptacle, go down or building, or is not available, and then to break open such box, receptacle, go down or building on the authority of an authorization in writing by the Board of Revenue.

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28A. *Purchase of goods to prevent under valuation:*—(1) The assessing authority of any other Officer empowered in this behalf by the Government is satisfied that any dealer with a view to evade payment of tax, shows in his accounts, sale or purchase of any goods at prices lower than the prevailing market price of such goods, shall have the power to purchase such goods at a price at ten percent above the purchase value or the value disclosed by any principal or agent in the case of goods received on consignment basis plus transporting charges and entrust such goods for sale to the Kerala State Civil Supplies Corporation Ltd. or Kerala State marketing Federation Limited or to any such public distribution system or sell such goods in public auction.

(2) Any person aggrieved by a decision taken by any officer under sub-section (1) may file an appeal before the Deputy Commissioner within thirty days from the date of receipt by him of the decision in such form and in such manner as may be prescribed and shall be accompanied, by a fee of one hundred rupees.

Provided that the Deputy Commissioner may admit an application made after the expiry of the said period of thirty days if he is satisfied that the applicant had sufficient cause for not making the application within the said period.

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29A. *Procedure for inspection of goods in transit through notified areas.*—(1) The driver or other person in charge of a vehicle or vessel shall stop the vehicle or vessel and any person referred to in sub-section (2A) of section 29 shall stop or, the case may be stop the animal at any place within a notified area when so required by the officer in charge of that notified area, or at any other place when so required by any officer empowered by the Government in that behalf, for the purpose of enabling such officer to verify the documents required by sub-section (2) of Section 29 to be in the possession of the person transporting the goods and to satisfy himself that there is no evasion of tax.

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(2A) Where the owner, driver or person in charge of the vehicle or vessel carrying the goods detained under sub-section (2) is found in collusion for such carrying of goods, the vehicle or vessel shall also be detained and seized by the officer empowered under sub-section (1) and such vehicle or vessel shall be released only on the owner, driver or person in charge of it furnishing the security provided in sub-section (2). In case of failure to furnish the security as above, the officer detained and seizing the vehicle shall have the power to order the vehicle or vessel being taken to the nearest Police Station or to any Check Post or office of the Agricultural Income Tax and Sales Tax department for safe custody of the goods or the vehicle or the vessel or both:

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(3) The officer detained the goods shall record the statements, if any, given by the owner of the goods or his representative or the driver or other person in charge of the vehicle or vessel and shall submit the proceedings along with the

connected records to such officer not below the rank of Sales Tax Officer as may be authorized in that behalf by the Government, for conducting necessary inquiry in the manner.

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30B. *Transit of goods through the State and issue of transit pass*.—(1) When a vehicle or vessel carrying goods from any place outside the State and bound for any place outside the State passes through the State, the owner or driver or person in charge of such vehicle or vessel shall obtain a transit pass in the prescribed form for such goods from the officer-in-charge of the first check post after his entry into the State and deliver it to the officer-in-charge of the last check post before his exit from the State.

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30E. *Confiscation by authorised officers of notified goods, vessel or vehicle in case of smuggling*.—(1) Notwithstanding anything contained in this Act, the owner or other person in charge of a vehicle or vessel while transporting into or out of the State, any notified goods, the value of which exceeds rupees two thousand and five hundred or such amount as notified by the Government from time to time shall carry with him in addition to the documents prescribed under Section 29 of the Act, a permit issued by the officer empowered in this behalf or the assessing authority as the case may be in the prescribed form.

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(3) If no verification, such officer has reason to suspect that the notified goods are being transported in contravention of the provisions of sub-section (1) he may without any unreasonable delay, produce the goods and the vehicle before such officer authorized by the Government, by notification in the Gazette, not below the rank of an inspecting Assistant Commissioner.

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(8) Any person aggrieved by an order under sub-section (6) may, within thirty days from the date of communication to him of such order, file an application for revision, in such manner and in such form, as may be prescribed and accompanied by a fee of rupees five hundred before the Deputy Commissioner and the Deputy Commissioner may pass such orders thereon as he thinks fit. Provided the Deputy Commissioner may admit an application for revision filed after the expiry of the said period, if he is satisfied that the applicant had sufficient cause for not filing the revision within the said period.

(9) Any person aggrieved by an order under sub-section (8) may within thirty days from the date of communication to him of such order, file a revision in such manner and in such form as may be prescribed and accompanied by a fee of rupees seven hundred before the Commissioner and the decision of the Commissioner shall be final.

Provided that the commissioner may admit an application for revision filed after the expiry of the said period, if he is satisfied that the applicant had sufficient cause for not filing the application within the said period.

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34. *Appeals to the Appellate Assistant Commissioner.*— (1) Any person objecting to an order affecting him passed by an appropriate authority under sub-section (6) of sub-section (7) of section 14, sub-section (2) or sub-section (3) or sub-section (4) or sub-section (4A) of section 17, sub-section (1) or sub-section (2) of section 19, section 19A, Section 19B, section 19c section 26, section 29, section 29A, section 30, or section 30A or an order passed by a lower authority under section 43 may, within a period of thirty days from the date on which the order was served on him, appeal against such order to the Appellate Assistant Commissioner.

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Provided further that the Appellate Assistant Commissioner may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period.

Provided also that in the case of an order under sub-section (2) or sub-section (3) or sub-section (4) or sub-section (4A) of section 17, or sub-section (1) or sub-section (2) of section 19, or Section 19B no appeal shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of the tax or other amounts admitted by the appellant to be due or of such instalment thereof as might have become payable, as the case may be.

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(3) In disposing of an appeal, the Appellate Assistant Commissioner may, after giving the appellant a reasonable opportunity of being heard,—

(a) in the case of an order of assessment or penalty, confirm, reduce, enhance or annual the assessment or the penalty or both; or

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(3A) The order of the Appellate Assistant Commissioner disposing of an appeal shall state the point for determination, the decision thereon and the reason for arriving at such decision.

(4) Where as a result of the appeal any change becomes necessary in the order appealed against, the Appellate Assistant Commissioner may direct the assessing authority to amend such order accordingly and on such amendment being made, any amount over-paid by the appellant shall be refunded with the provisions of this Act, as the case may be.

(5) Notwithstanding that an appeal has been preferred under sub-section (4), the tax or other amounts shall be paid in accordance with the order against which the appeal has been preferred:

Provided that the Appellate Assistant Commissioner may, in his discretion, give such directions as he thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to his satisfaction in such form and in such manner as may be prescribed.

35. *Powers of revision of the Deputy Commissioner suo motu*—(1) The Deputy Commissioner may, of his own motion, call for and examine any order passed or proceedings recorded under this Act by any officer or authority subordinate to him other than an Appellate Assistant Commissioner which in its opinion is prejudicial to revenue and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this act, may pass such order thereon as he thinks fit.

(2) The Deputy Commissioner shall not pass any order under sub-section (1) if,

(a) the time for appeal against the order has not expired;

(b) the order has been made the subject of an appeal to the Appellate Assistant Commissioner or the Appellate Tribunal or of a revision in the High Court; or

(c) more than four years have expired after the passing of the order referred to therein.

2A. Notwithstanding anything contained in sub-section (2), the Deputy Commissioner may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of the period of four years referred to in clause (c) of that sub-section, whichever is later.

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36. *Power of revision of Deputy Commissioner on application*:—(1) Any person objecting to an order passed or proceeding recorded under this Act for which an appeal has not been provided for in Section 34 or section 39 may, within a period of thirty days from the date on which a copy of the order or proceeding was served on him in the manner prescribed, file an application for revision of such order or proceeding to the Deputy commissioner:

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(3) On admitting an application for revision, the Deputy commissioner may call for and examine the record of the order or proceeding against interest which the application has been preferred and may make such enquiry or cause such enquiry to be made and subject to the provisions of the Act pass such order thereon as he thinks fit.

(4) Notwithstanding that an application has been preferred under sub-section (1), the tax, fee or other amount shall be paid in accordance with the order or proceeding against which the application has been preferred:

Provided that the Deputy Commissioner may, in his discretion, give such directions as he thinks fit in regard to the payment of such tax, fee or other amount, if the applicant furnishes sufficient security to his satisfaction in such form and in such manner as may be prescribed.

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37. Powers of revision of the Board of Revenue suo-motu:—

(1) The Board of Revenue may suo motu call for and examine any order passed or proceeding recorded under this Act by any officer or authority, subordinate to it other than an Appellate Assistant Commissioner which in its opinion is prejudicial to revenue and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act may pass such order thereon as it thinks fit.

(2) The Board of Revenue shall not pass any order under sub-section (1) if—

(a) the time for appeal against that order has not expired;

(b) the order has been made the subject matter of an appeal to the Appellate Assistant Commissioner or the Appellate Tribunal or of a revision in the High Court; or

(c) more than four years have expired after the passing of the order referred to therein.

(2A) Notwithstanding anything contained in sub-section (2), the Board of Revenue may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of a period of four years referred in clause (c) of that sub-section, whichever is later.

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38. *Powers of revision of the Board of Revenue on application:*— (1) Any person objecting to an order passed by the Deputy Commissioner under Section 14A or under sub-section (1) of section 35 or sub-section (3) of section 36 may, within a period of thirty days from the date on which a copy of the order was served on him in the manner prescribed, file an application for revision of such order to the Board of Revenue:

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(3) On admitting an application for revision, the Board of Revenue may call for and examine the record of the order against which the application has been preferred and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act pass such order thereon as it thinks fit.

(4) Notwithstanding that an application has been preferred under sub-section (1), the tax, fee or other amount shall be paid in accordance with the order against which the application has been preferred:

Provided that the Board of Revenue may in his discretion, give such directions as it thinks fit in regard to the payment of such tax fee, or other amount, if the applicant furnishes sufficient security to its satisfaction in such manner as may be prescribed.

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39. *Appeal to the Appellate Tribunal:*— (1) Any person objecting to an order referred to in the first proviso to sub-section (1) of section 34 or any officer Empowered by the Government in this behalf or any other person objecting to an

order passed by the Appellate Assistant Commissioner under sub-section (3) of section 34 and any person objecting to an order passed by the Deputy Commissioner under sub-section (1) of section 35 may, within a period of sixty days from the date on which the order was served on him in the manner prescribed, appeal against such order to the Appellate Tribunal:

Provided that the Appellate tribunal may admit an appeal presented after the expiration of the said period if it is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period.

(2) The officer authorised under sub-section (1) or the person against whom an appeal has been preferred, as the case may be, on receipt of notice that an appeal against the order of the Appellate Assistant Commissioner has been preferred under sub-section (1) by the other party, may, notwithstanding that he has not appealed against such order or any part thereof, file within thirty days of the receipt of the notice, a memorandum of cross objections, verified in the prescribed manner, against any part of the order of the Appellate Assistant Commissioner, and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-sec.(1).

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(8) Every order passed by the Appellate Tribunal under sub-section (4) or sub-section (7) shall be communicated in the manner prescribed to the appellant, the respondent, the authority from whose order the appeal was preferred the Deputy Commissioner concerned if he is not such authority and the Board of Revenue.—

39A. *Filing of application for settlement of cases:*—(1) Notwithstanding anything contrary contained in this Act an assessment may, at any stage of an appeal or revision pending before any authority under this section or High Court, make an application in such form and in such manner as may be prescribed, containing a full and true disclosure of his turnover which had not been

Settlement Commission may, in accordance with the provisions of this Act, pass such order as it thinks fit on this matters covered by the application and any other matter relating to the case not covered by the application, but referred to it in the report of the Deputy Commissioner under sub-section (4) or sub-section (8):

Provided that the Settlement Commission shall pass such order within a period of one hundred and eighty days from the date of allowing the application.

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(13) If the matter is settled under the provisions of this section the Deputy Commissioner shall intimate the fact of such settlement to the Appellate Tribunal or the High Court as the case may be.

40. *Appeal to the High Court:*— (1) Any person objecting to an order affecting him passed under section 37 or section 59 A may, within a period of ninety days from the date on which a copy of the order was served on him in the manner prescribed, appeal against such order to the High Court:

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(4) Where as a result of the appeal any change becomes necessary in the order appealed against, the High Court may authorize the Board of Revenue to amend such order accordingly and, on such amendment being made, any amount over paid by the appellant shall be refunded to him or the further amount of tax, if any due from him, shall be collected in accordance with the provisions of this Act, as the case may be.

(5) Every order passed in appeal under this section shall be final.

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(7) (a) The High Court may, on the application of the appellant or the Board of Revenue, review any order passed by it under sub-section (3) on the basis of the discovery of new and important facts which were made.

(b) The application for review shall be preferred in the prescribed manner and within one year from the date on which a copy of the order to which the application relates was served on the applicant in the manner prescribed and shall, where it is preferred by any person other than the Board of revenue, be accompanied by a fee of two hundred and fifty rupees.

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42A. *Fee for interlocutory petitions*:— Every interlocutory application prescribed by the Government and filed before the authorities under this Act specified below, other than those filed by officers empowered by Government, shall be accompanied by the following fees, namely:—

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|-----|---|------------------------------|
| (a) | Before the Appellate Assistant Commissioner or the Deputy Commissioner: | One hundred rupees |
| (b) | Before the Commissioner or The Appellate Tribunal: | Two hundred and fifty rupees |

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45A. *Imposition of penalty by officers and authorities*:—(1) Notwithstanding anything contained in section 46 if the assessing authority or the Appellate Assistant Commissioner is satisfied that any person,—

(a) being a person required to register himself as dealer under this act, did not get himself registered; or

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Explanation II:—for the purposes of this sub-section the expression “assessing authority” includes any officer not below the rank of Sales Tax Officer specified by the Government on this behalf by notification in the Gazette.

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(3) The Deputy Commissioner may, on application by any person on whom a penalty is imposed under sub-section (1) within thirty days from the date of receipt by him of the order imposing such penalty, for reasons to be recorded in writing confirm, reduce or waive such penalty or remand the case to the assessing authority or the Appellate Assistant Commissioner, as the case may be, for reconsideration.

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(4) An order of the Deputy commissioner under sub-section (3) shall, subject to the provisions of sub-section (5), be final.

(5) The Board of Revenue may, either *suo-motu* or on application, call for and examine the record of any order passed under sub-section (1) or sub-section (3) and make such order as it thinks fit:

Provided that the Board of Revenue shall not admit an application made after the expiry of thirty days from the date of receipt by the applicant of the order under sub-section (1) or sub-section (3), as the case may be, unless it is satisfied that the applicant had sufficient cause for not making the application within the said period:

Provided further that no order enhancing a penalty or canceling the waiver of a penalty shall be passed unless the person affected thereby is given an opportunity of being heard in the matter.

(5A) An application under sub-section (3) shall be accompanied by a fee of rupees three hundred and that under sub-section (5) by a fee of rupees seven hundred.

(6) An order of the Board of Revenue under sub-section (5) shall be final.

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58A. *Electronic filing and payment.*— (1) The Government may require the assesseees to file returns, forms and other statement to be submitted by him under this Act and make the payment of tax, fee or other amounts due under this Act, electronically through the official website of the Commercial Taxes Department.

(2) Notwithstanding anything contained in section 57, the Commissioner may, for the purpose of implementation of electronic filing of returns, forms and other statements or electronic payment of tax, fee or other amounts, by notification in the Gazette, make suitable modifications in the forms prescribed under this Act and make necessary changes in the manner of submission and authentication of such returns , forms and other statements. The modifications or changes so made shall be published in the website of the Commercial Taxes Department also and in such other manner as the Commissioner may deem fit.

59A. *Power of Commissioner of Commercial Taxes to issue clarification:*—

(1) if any dispute arises, otherwise than in a proceedings before any appellate or revisional authority or in any court or tribunal, as to whether, for the purpose of this Act,—

(a) any person is a dealer; or

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(e) any activity carried out in any goods amounts to or results in the manufacture of goods; such dispute shall be decided by the Commissioner of Commerecial Taxes on application by a dealer or any other person.

(2) The Commissioner of Commercial Taxes shall decide the question after giving the parties to the dispute a reasonable opportunity to put forward their case and produce evidence and after considering such evidence and hearing the parties.

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(4) Where any question arises from any order already passed or any proceedings recorded under this Act, or any earlier law no such question shall be entertained for determination under sub-section (1).

(5) Every order issued by the Commissioner of Commercial Taxes under sub-section (1) shall, subject to the provisions of section 40, be final and binding on the applicant, and all authorities subordinate to the Commissioner including an Appellate Assistant Commissioner:

Provided that the decision of the Commissioner of Commercial Taxes shall not affect the liabilities of any person under this Act as respects any sale or purchase effected prior to such determination.

(6) The commissioner may, on application or otherwise , at any time within a period or three years from the date of the orders passed under sub-section (1), rectify any error apparent on the face of the record:

Provided that no such rectification which is prejudicial to a person shall be made, unless the commissioner has given notice to the person affected and has allowed him a reasonable opportunity of being heard.

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EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA
ELECTRICITY DUTY ACT, 1963 (23 OF 1963)

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SCHEDULE (See Section 4)		
Column (1) Item	Column (2) Class of consumers	Column (3) Rates of Duty
1	Domestic and commercial consumer consuming energy for purposes like lighting and combined installation of lights and fans, radios, refrigerators, small cookers, air conditioning plants, heaters, pumps, all electric homes, cinematograph installations and motion picture studios.	10 per cent of the price of energy indicated in the invoice.
2	Public lighting	Nil.
3	Consumers of energy for agriculture purposes.	10 per cent of the price of energy indicated in the invoice.
4	INDUSTRIAL CONSUMERS (a) Consumers taking supply of energy at points below 11kV (b) Consumers taking supply of energy at 11KV and above	10 per cent of the price of energy indicated in the invoice. ** 10 paise per unit of energy consumed.
*5	Consumers who generate and consume energy for their own consumption	1.2 paise per unit of energy generated and consumed

EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA MOTOR
VEHICLES TAXATION ACT, 1976
(19 OF 1976)

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2021/B TC

THE SCHEDULE

[See section 3 (1)]

Sl.No.	Class of vehicle	Rate of Quarterly Tax (in Rupees)
*1	Motor Cycle (including Motor Scooters and cycles with attachment for propelling the same by mechanical power)	45.00
*2	Three Wheelers (including tri- cycles and cycle Rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers	45.00
3	Goods Carriages	
**(i)	Goods Carriages other than those fitted with tipping mechanism	
*5	Private Service Vehicles-for every seated passenger (other than driver)	155.00
*6	Private Service Vehicle for Personal Use (Non- Transport)	
(a)	Not more than ten seats, for every seated passenger (other than driver)	80.00

(b)	more than 10 seats, for every passenger (other than driver)	145.00
7	Motor vehicles plying for hire & used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act,1988	
(i)	Vehicles permitted ply solely as contract carriage	
** (a)	and to carry not more than three passengers (Autorickshaw)*** (and using fuel petrol and diesel)	125.00
***(aa)	and to carry not more than three passengers (Autorickshaw) and using fuel other than petrol and diesel	115.00
***(ab)	and used for carrying more than 2 passengers but not more than 6 passengers other than motor cabs and tourist motor cabs (e-rickshaws)	125.00
** (b)	and to carrying more than 2 passengers but not more than 6 passengers other than tourist motor cabs (motor cab)	350.00
** (c)	tourist motor cabs	425.00
(d)	Vehicles permitted to operate within the State	
	* (i) Ordinary Contract Carriage permitted to carry more than 6 passengers but not more than 12 passengers-for every passenger	310.00

	*(ii) Ordinary Contract Carriage permitted to carry more than 12 passengers but not more than 20 passengers-for every passenger	530.00
	*(iii) Ordinary Contract Carriage permitted to carry more than 20 passengers for every passenger	750.00
	**(iv) Contract Carriage fitted with push back seats and permitted to carry more than 6 passengers but not more than 20 passengers-for every passenger	500.00
	**(v) Contract Carriage fitted with push back seats and permitted to carry more than 12 passengers but not more than 20 passengers- for every passenger	750.00
	**(vi) Contract Carriage fitted with push back seat and permitted to carry more than 20 passengers - for every passenger	1000.00
	**(vii) Contract Carriage fitted with sleeper berths and permitted to carry more than 6 passengers - but not more than 12 passengers-for every passenger	1000.00
	**(viii) Contract Carriage fitted with sleeper berths and permitted to carry more than 12 passengers - but not more than 20 passengers-for every passenger	1500.00
	**(ix) Contract Carriage fitted with sleeper berths and permitted to carry morethan 20 passengers - for every passenger	2000.00

(e)	Vehicles registered in Kerala and operating Inter-State after obtaining permit under sub-section(9) of section 88 of Motor Vehicles Act, 1988 (Central Act 59 of 1988)	
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** (iii)	Vehicles to ply solely as Stage Carriages***** [based on passenger capacity]	
(a)	Ordinary services-for every seated passenger (otherthan driver and conductor) which the vehicle is permitted to carry	600.00
(b)	Fast Passenger and Express Services-for every seated passenger other than driver and conductor which the vehicle is permitted to carry	690.00
(c)	For every standing Passenger the vehicle (whether ordinary, Fast Passenger or Express Service) is permitted to carry	210.00
(d)	For every standing Passenger if the vehicle with only city/town permit (whether ordinary, Fast Passenger or Express Service) is permitted to carry	150.00
**** (iv)	Vehicles to ply solely as Stage Carriages-based on floor area	
(a)	Ordinary Services otherthan city/town services	*****Rs. 1170 per square metre or part thereof
(b)	Ordinary city/town services	*****Rs. 990 per square metre or part thereof
(c)	Fast passenger and other higher class services	*****Rs. 1260 per square metre or part thereof

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ANNEXURE-1

ONE TIME TAX

[See Proviso to Section 3(1)]

SI No.	Class of Vehicle	Rate of one time tax
1	2	3
A.	New Motor Cycles (including Motor Scooters and Cycles with attachments for propelling the same by mechanical power) and Three wheelers (including Tri cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and Private Service Vehicles for personal use (NTV), Motor Cars, Motor cabs, Tourist Motor Cabs, and Construction Equipment vehicles.	
*****1	Motor cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer having purchase value up to rupees one lakh *****[other than electric vehicles]	11% of the purchase value of the vehicle
*****2	Motor cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bicycles so all categories with or without side car or drawing a trailer having purchase value above rupees one lakh and up to rupees two lakh *****[other than electric vehicles]	13% of the purchase value of the vehicle
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4	Motor Cars and Private Service vehicle for personal use (Non Transport Vehicles) having purchase value up to rupees five lakh **[other than electric vehicles]	*****9% of the purchase value of the vehicle
5	Motor Cars and Private Service vehicle for personal use (Non Transport Vehicles) having purchase value more than rupees five lakhs and up to rupees ten lakhs **[other than electric vehicles]	*****11% of the purchase value of the vehicle
6	Motor Cars and Private Service vehicle for personal use (Non Transport Vehicles) having purchase value more than rupees ten lakhs and up to rupees fifteen lakhs **[other than electric vehicles]	*****13% of the purchase value of the vehicle
7	Motor Cars and Private Service vehicle for personal use (Non Transport Vehicles) having purchase value more than rupees fifteen lakh [and up to rupees twenty lakh] *****[other than electric vehicles]	*****16% of the purchase value of the vehicle
7A	Motor Cars and Private Service vehicle for personal use (Non Transport Vehicles) having purchase value of more than rupees twenty lakh **[other than electric vehicles]	*****21% of the purchase value of the vehicle

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*8	Motor cabs having cubic capacity below 1500cc*****[and having purchase value up to rupees twenty lakh]	# 6% of the purchase value of the vehicle
*****8A	Motor cabs having cubic capacity below 1500cc and having purchase value more than rupees twenty lakh	# 20% of the purchase value of the vehicle
*9	Tourist motor cabs having cubic capacity below 1500cc and having purchase value up to rupees 10 lakhs	# 6% of the purchase value of the vehicle
*10	Tourist motor cabs having cubic capacity below 1500cc and having purchase value above rupees 10 lakhs*****[and up to rupees twenty lakh	# 10% of the purchase value of the vehicle
*****10A	Tourist motor cabs having cubic capacity below 1500cc and having purchase value more than rupees twenty lakh	# 20% of the purchase value of the vehicle
*11	Motor Cabs & Tourist Motor Cabs having cubic capacity of 1500cc & above and having purchase value up to rupees 15 lakhs	# 10% of the purchase value of the vehicle
*12	Motor Cabs & Tourist Motor Cabs having cubic capacity of 1500cc & above and having purchase value of more than rupees 15 lakh*****[and up to rupees twenty lakh]	# 15% of the purchase value of the vehicle
*****12A	Motor Cabs & Tourist Motor Cabs having cubic capacity of 1500cc & above and having purchase value of more than rupees twenty lakh	# 20% of the purchase value of the vehicle

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EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA VALUE
ADDED TAX ACT, 2003 (30 OF 2004)

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2. *Definitions.*— In this Act, unless the context otherwise requires, —

(i) “Agriculture” with all its grammatical variations cognate expressions, includes floriculture, horticulture, the rising of crops, grass or garden produce, and also grazing; but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man made forest or rearing of seedling or plants;

(ii) “Agriculture” means a person (not being a company or a firm) or society including a co-operative society or association of individuals whether incorporated or not, who cultivated land personally, for the purpose of agriculture.

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(v) “Assessing authority” means any person authorized by the Commissioner to perform the functions of an assessing authority under this Act;

(vi) “Assistant Commissioner” means any person appointed to be an assistant Commissioner of Commercial Taxes under sub-section(3) of section 3;

(via) “Assistant Commissioner(Appeals)” means any person appointed to be an Assistant Commissioner(Appeals) under sub-section(3) of section 3.

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(xii) “Commissioner” means the Commissioner or Commercial Taxes appointed as such by the Government;

(xiii) “Commercial Tax Officer” means any person appointed to be a Commercial Tax Officer under sub-section(3) of section 3;

(xiv) “Contractor” means any person who undertakes any work contract for execution and includes a sub-contractor.

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(b) make and issue general rules and prescribe forms for regulating the practice and proceedings of such officers and persons;

(c) issue such orders, instructions and directions to such officers and persons as it may deem fit, for the proper administration of this Act.

(3) The Government shall appoint as many Joint Commissioners, ⁴[Joint Commissioner (Appeals)] Deputy Commissioners, Deputy Commissioner (Appeals), Assistant Commissioner (Appeals), Assistant Commissioners, Commercial Tax Officers and such other officers as they think fit for the purpose of performing the functions respectively assigned to them by or under this Act. Such officers shall perform the said functions within such local limits as the Commissioner may assign to them.

(4) All officers and persons employed for the execution of this Act shall observe and follow the orders, instructions and directions of the officers superior to them:

Provided that no such Orders, Instructions or directions shall be given so as to interfere with the discretion of the ⁵[Joint Commissioner (Appeals),] Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) in the exercise of their appellate functions.

(5) The Commissioner or the Deputy Commissioner may by order in writing.—

(a) transfer any case or cases relating to any assessee or class of assesses pending before an assessing authority to another assessing authority having jurisdiction to deal with such case or cases;or

(b) specify one of the assessing authorities having jurisdiction over an area, which shall deal with any case or cases relating to any assessee or class of assessees.

(6) Where any case is transferred to an assessing authority under clause(a) of sub-section (5), such assessing authority may deal with the case either denovo or from the stage at which it was transferred.

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4 Inserted as per KFA 2018

5 Inserted as per KFA 2018

4. *Appellate Tribunal.*—(1) The Government shall appoint an Appellate Tribunal consisting of a Chairman and as many other members as they think fit and such additional Appellate Tribunals, as they think fit, with such

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(4) The functions of the Appellate Tribunal may be performed,

(i) by a Bench consisting of the Chairman and any or other member;

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(iv) The chairman or any other member of the Appellate Tribunal nominated by him, may, sitting singly, dispose of any case where the amount of tax or penalty disputed in appeal does not exceed fifty thousand rupees and the order of assessment or penalty appealed against is issued by an officer of and below the rank of a Commercial Tax Officer.

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8. *Payment of tax at compounded rates.*—Notwithstanding anything contained in section 6—

(a) (i) any works contractor other than those who undertake interior decoration and furnishing contracts, electrical, refrigeration or air conditioning contracts or contracts relating to supply and installation of plant, machinery, rolling shutters, cranes, hoists, elevators (lifts), escalators, generators, generating sets, transformers, weighing machines, air conditioners and air coolers, deep freezers, laying of all kinds of tiles(except brick tiles), slabs and stones (including marble) who imports any goods into the State from other States or Country for incorporation in the works contracts and /or who is registered under the provisions of the Central Sales Tax Act 1956 (Central Act 74 of 1956), may, at his option, instead of paying tax in accordance with the provisions of section 6, pay tax at the rate of ³⁶ seven percent of the whole contract amount.

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Provided further that notwithstanding anything contained in section 5 and section 15, if multi-level marketing entities pay tax on maximum retail price under this provision, subsequent dealers in the chain shall not be liable to take registration and shall be exempted from payment of tax on such goods.

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18. *Suspension of registration in certain cases.*—(1) Notwithstanding anything contained in any other provisions of this Act, the Deputy Commissioner may, if he is satisfied that any dealer has violated the condition of a registration certificate issued to such dealer or that he has violated any of the provisions of this Act or the rules made there under or has prevented or obstructed or abetted the prevention or obstruction of any survey, inspection, entry, search or seizure by an officer empowered under this Act, without prejudice to any other action that may be taken against him under this Act, by order, suspend the registration of such dealer for such period not exceeding six months as may be specified in the order.

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18C. *Special provisions for hospitals.*—(1) Notwithstanding anything contained in section 6 and section 18B, hospitals run by charitable institutions shall be exempted from tax on the sale of medicines, laboratory store items and consumables, to their patients during the course of treatment, subject to the following conditions, namely:—

(a) They shall, on payment of a fee of ten thousand rupees, obtain a certificate from the Commissioner for an year, based on the registration of such institution under section 12AA of the Income Tax Act, 1961 (Central Act 43 of 1961)

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Provided that if such hospitals pay the entire tax assessed/determined on or before 31st March, 2014, they shall not be liable to pay any penalty and /or interest under this Act.

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20. *Filing of returns.*—(1) Every registered dealer and every dealer liable to be registered under this Act shall submit to the assessing authority such return or returns before such dates and in such manner and accompanied by such documents as may be prescribed.

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(2A).Every dealer registered under this Act and every others required to file their returns under this Act shall file their returns as well as purchase and sale list through electronic filing in addition to the hard copy to be filed along with the returns:

Provided that the Commissioner may, in the interest of tax administration, exempt such class or classes of dealers or others as may be prescribed, from electronic filing of returns and the stipulation regarding hard copy of returns prescribed under this subsection.

(3) The Commissioner may, on application by the dealer, treat each of such places of business as a separate unit for the purposes of levy,assessment and collection of tax, and thereupon all the provisions of this Act regarding registration, filing of returns, assessment and collection of tax shall apply,as if each of such places of business were a separate unit except for considering the eligibility for payment of tax under sub-section (5) of section 6.

(4)Where any order is passed by the Commissioner under sub-section (3), the turnover of each of such places of business shall be liable to tax irrespective of such turnover being below the minimum turnover mentioned in section 6 provided that the total turnover in respect of all such places of business together shall not be less than the minimum turnover mentioned in section 6.

20A. *Condonation of Delay.*—(1) The Deputy Commissioners having jurisdiction over the area may, for valid and sufficient reasons, to be recorded in writing, condone delay,—

(a) in applying for any refund under this Act and Rules made there under,

(b) in filing options under section 8 of this Act up to 31 December, 2008 for the years 2005-06, 2006-07 and 2007-08:

Provided that the time limit for completion of any assessment under this Act shall be extended by a further period of three years from the date of condoning such delay, under this section.

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23. *Visit to dealer's premises and audit of accounts and other records by audit officers:*— (1) The Government or any authority or officer empowered by them in this behalf may designate any officer not below the rank of a Deputy Commissioner to conduct audit visit at the business place of any dealer and to audit any returns books of accounts, any other records or stock statements and goods relating to the business either by himself or through audit officers not below the rank of an assessing authority. The officer so designated and the audit officers shall follow the procedure as may be notified by the Government.

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25B *Extension of period of limitation for assessment in certain cases.*—Notwithstanding anything contained in section 24 or in section 25, in cases where an investigation or inquiry is pending under this Act of any other law or where any assessment cannot be completed within the period specified under the said sections, the Deputy Commissioner may, for good and sufficient reasons, extend the period of completion of the assessment beyond the period specified in those sections.

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33. *Special powers of assistant Commissioners under Revenue Recovery Act:*—(1) The Government may, by notification in the Gazette, appoint any Assistant Commissioner to exercise the functions of a Collector under the Kerala Revenue Recovery Act, 1968 (15 of 1968) for the recovery of arrears due under this Act.

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42. *Audit of accounts and certification of returns:*— (1) Every dealer whose total turnover in a year exceeds rupees sixty lakhs shall get his accounts audited annually by a Chartered Accountant or Cost Accountant and shall submit a copy of the audited statement of accounts and certificate, in the manner prescribed.

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(2) Where any dealer detects any omission or mistake in the annual return submitted by him with reference to the audited figures, he shall file a revised annual return rectifying the mistake or omission along with the audit certificate. Where, as a result of such revision, the tax liability increases, the revised return shall be accompanied by proof of payment of such tax, interest due thereon under sub-section (5) of section 31, and penal interest, calculated at twice the rate specified under sub-section (5) of section 31:

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⁴Provided also that such revision shall be allowed on the basis of the instructions issued by the Commissioner from time to time.

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43. *Power of Survey*:—Any officer not below the rank of an assessing authority may, for the purposes of survey for ascertainment of commencement of liability for registration under this Act, enter any place of business and require the dealer, employee or any other person who may at that time helping in carrying on such business, to provide necessary facility—

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Provided that no residential accommodation (not being a shop-cum residence) shall be entered into or inspected unless such officer is specially authorized in writing by the Commissioner to search that residential accommodation.

44. *Power to order production of accounts and powers of entry, inspection etc*:—(1) An officer not below the rank of an assessing authority may, for the purposes of this Act, by notice, require any dealer,

(a) to produce or cause to be produced before him any accounts, registers, records or other documents; or

** ** ** **

(3.) If any officer not below the rank of an assessing authority has reason to believe that a dealer is trying to evade any tax under this Act, he may, for reasons to be recorded, enter and search,—

(a) the place of business of the dealer;—or

(b) any other place where the dealer is keeping or is reasonably suspected to be keeping any goods, accounts, registers, records or other documents relating to his business:

Provided that no residential accommodation (not being a shop-cum residence) shall be entered into or searched unless such officer is specially authorized in writing by the Commissioner to search that accommodation

** ** ** **

(7) The power conferred by sub-sections (3) and (5) shall include:—(a) the power to break open any box or receptacle or place or the door of any premises, in which any goods or any accounts, registers, records or other documents of the dealer are, or are reasonably believed to be kept:

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(b) the power to seal any box or receptacle, godown or building, where any goods or any accounts, registers, records or other documents are, or are reasonably believed to be kept, if the owner or any other person in occupation leaves the premises or refuses to open the box or receptacle, godown or building, or is not available, and then to break open such box, receptacle, go down or building on the authority of an authorization in writing by the Commissioner.

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(f) the power to take samples of goods from the possession of any dealer, where he considers it necessary, to protect the revenue against mistake or fraud, and provide a receipt of any samples so taken and the samples shall, except where an offence is found, be returned to the dealer or be disposed of, with the approval of the Commissioner, after giving the dealer an opportunity of being heard.

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47. *Procedure for inspection of goods in transit:*—(1) The driver or other person in charge of a vehicle or vessel shall stop the vehicle or vessel and any person referred to in sub-section (4) of section 46 shall stop or , as the case may be, stop the animal at any place within a notified area when so required by the officer in charge of that notified area, or at any other place when so required by any officer empowered by the Government in that behalf, for the purpose of enabling such officer to verify the documents required by sub-section (3) of section 46 to be in the possession of the person transporting the goods and to satisfy himself that there is no evasion of tax.

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(3) Where the owner, driver or person in charge of the vehicle or vessel carrying the goods detained under sub-section (2) is found in collusion for such carrying of goods, the vehicle or vessel shall also be detained and seized by the officer empowered under sub-section (1) and such vehicle or vessel shall be released only on the owner, driver or person in charge of it furnishing the security provided in sub-section (2). In case of failure to furnish to furnish the security as above, the officer detaining and seizing the vehicle shall have the power to order the vehicle or vessel being taken to the nearest Police Station or to any check post or to the office of the Commercial Tax Department for safe custody of the goods or the vehicle or the vessel or both:

Provided that where the owner, driver or person in charge of a vehicle or vessel carrying goods is found guilty of the offence under this sub-section for a second or a subsequent time, such vehicle or vessel may be detained for a period not exceeding thirty days from the date of furnishing the security.

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(5) The officer detaining the goods shall record the statements, if any, given by the owner of the goods or his representative or the driver or other person in charge of the vehicle or vessel and shall submit the proceedings along with the

connected records to such officer not below the rank of Commercial Tax Officer as may be authorised in that behalf by the Government, for conducting necessary inquiry in the manner prescribed:

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(16A) Notwithstanding anything contained in this Act or the rules made there under, the Commissioner may where he deems it necessary to prevent any evasion of tax, direct that the tax in respect of the sale of any evasion prone commodities, as may specified by him, shall be paid before the date prescribed for its payment under this Act.

48. *Transnit of goods through the State and issue of transit pass:—*(1) When a vehicle or vessel carrying goods from any place outside the State and bound for anyplace outside the State passes through the State, the owner or consignor of goods or owner or driver or person in charge of such vehicle or vessel shall obtain a transit pass in the prescribed form for such goods from the officer-in-charge of the first check post after his entry into the State and deliver it to the officer-in-charge of the last check post before his exit from the State. A fee of two hundred and fifty rupees shall be payable to Government on each transit pass so issued.

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49. *Confiscation by Authorized officers in certain cases.—*(1) Any officer, not below the rank of a Commercial Tax Officer shall have the power to intercept and search the vehicle or vessel or any conveyance transporting notified goods at any place within the State for the purpose of enabling such officer to verify whether any notified goods are being smuggled into or out of the state.

(2) If on verification such officer has reason to suspect that the notified goods are being smuggled into or out of the state, he may, without any unreasonable delay, produce the goods and the vehicle before such officer authorized by the Government, by notification in the Gazette, not below the rank of an Assistant Commissioner.

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(6) Any person aggrieved by an order under sub-section (5) may, within thirty days from the date of communication to him of such order, file an application for revision in such manner and in such form as may be prescribed and accompanied by a fee of rupees five hundred before the Deputy Commissioner and the Deputy Commissioner may pass such orders thereon as he thinks fit.

Provided that the Deputy Commissioner may admit an appeal preferred after the expiry of the said period if he is satisfied that the appellant had sufficient cause for not filing the appeal within the said period.

(7) Any person aggrieved by an order under sub-section (6) may, within thirty days from the date of communication to him of such order, file a revision in such manner and in such form as may be prescribed and accompanied by a fee of rupees five hundred before the Commissioner and the decision of the Commissioner shall be final.

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(8A) Notwithstanding anything contained in this Act, the goods so confiscated under this section can be disposed of by public auction or by public sale, if the Commissioner feels that compelling circumstances exist to do so.

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54. Warehousemen and banks to furnish details.— Every warehouseman and every bank, including any branch of a bank or any banking institution in the State, shall, if so required by an officer not below the rank of an assessing authority, furnish such information, document or statement as he may consider necessary for the purpose of any proceedings ¹⁰⁶or for the purpose of general inquiry or survey under this Act.

Provided that in the case of general inquiry or survey the power shall be exercised only with the prior approval of an officer of and above the rank of Deputy Commissioner.

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55. Appeals to the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals).—

(1) Any person aggrieved by any order issued or proceedings recorded other than those under sub-section(3), sub-section (8) or sub-section (9) of section 16 and sub-section (8) of section 19 passed by an authority empowered to do so under this Act not being an authority above the rank of an Assistant Commissioner may, within a period of thirty days from the date on which the order was served on him, appeal against such order,

(i) to the Deputy Commissioner (Appeals), if the order was passed by an authority of the rank of an Assistant Commissioner; and

(ii) to the Assistant Commissioner (Appeals), if the order was passed by an authority of the rank of a Commercial Tax Officer:

Provided that orders passed under sections 48,49,67,69,70,70A and 72 shall be appealable only to the Deputy Commissioner (Appeals):

Provided further that notwithstanding anything contained in this Act, any order passed under this Act by an assessing authority not below the rank of Deputy Commissioner shall be appealable only to the Joint Commissioner” (Appeals).

Provided further that the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period:

Provided also that where an order of the assessing authority which has become not appealable with effect from 1st April, 2014 by virtue of the Kerala Finance Bill, 2014 is pending in appeal under this section, such appeal shall stand transferred to the appropriate authority under this Act and such authority shall consider the same as if it is an appeal filed before it.

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(3) The appeal shall be in such form and shall be verified in such manner as may be prescribed , and shall be accompanied by a fee of five hundred rupees.

(4) Notwithstanding that an appeal has been preferred under sub-section (1), the tax or other amounts shall be paid in accordance with the order against which the appeal has been preferred:

Provided that the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may, at his discretion, give such directions as he thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to his satisfaction in such from and in such manner as may be prescribed.

Provided further that where the appellant remits 20% of the disputed amount of tax along with collected tax, if any, further proceedings against recovery shall stand stayed till disposal of the appeal.

(5) In disposing of an appeal, the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals), may, after giving the appellant a reasonable opportunity of being heard, _

(a) in the case of an order of assessment or penalty, either confirm, reduce, enhance or annul the assessment or the penalty or both;

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Provided that at the hearing of any appeal against an order of the assessing authority, the assessing authority or the officer empowered by the Commissioner in this behalf shall be heard.

Provided that the power of the Deputy Commissioner (Appeals) to remand a case is limited to ex-parte orders only.

(6) The order of the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) disposing of an appeal before it shall state the point for determination, the decision thereon and the reason for arriving at such decision.

(7) Where as a result of the appeal any change becomes necessary in the order appealed against, the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may, direct the assessing authority to amend such order accordingly and on such amendment being made, any amount paid in excess by the appellant shall be refunded to him or as the case may be the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be.”:

56. *Powers of revision of the Deputy Commissioner suo motu.*—(1) The Deputy Commissioner may, of his own motion, call for and examine any order passed or proceedings recorded under this Act by any officer or authority subordinate to him which in his opinion is prejudicial to the interest of the Revenue and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order thereon as he thinks fit.

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(2) The Deputy Commissioner shall not pass any order under sub-section (1) if,—

(a) the time for appeal against the order has not expired;

(b) the order has been made the subject matter of an appeal to the Deputy Commissioner (Appeals) or the Assistant Commissioner (Appeals) or the Appellate Tribunal or of a revision in the High Court; or

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(3) Notwithstanding anything contained in sub-section (2), the Deputy Commissioner may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of the period of four years referred to in clause (c) of that sub-section, whichever is later.

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57. *Power of revision of Deputy Commissioner on application:*—(1) Any person objecting to an order passed or proceedings recorded under this Act for which an appeal has not been provided for in Section 55 or section 60 may, within a period of thirty days from the date on which a copy of the order or proceeding was served on him in the manner prescribed, file an application for revision of such order or proceeding to the Deputy Commissioner:

Provided that the Deputy Commissioner may admit an application for revision presented after the expiration of the said period, if he is satisfied that the applicant had sufficient cause for not presenting the application within the said period.

Provided further that where an order of the assessing authority which has become appealable under section 55 with effect from 1st April, 2017 by virtue of the Kerala Finance Act, 2017, is pending as revision under this section, such revision shall stand transferred to the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) as the case may be, and such authority shall consider the same as if it is an appeal filed before it.

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(3) On admitting an application for revision, the Deputy Commissioner may call for and examine the record of the order or proceeding against which the application has been preferred and may make such enquiry or cause such enquiry to be made and subject to the provisions of the Act, pass such order thereon as he thinks fit.

Provided that the power of the Deputy Commissioner (Appeals) to remand a case is limited to ex-parte orders only.

(4) Notwithstanding that an application has been preferred under subsection (1), the tax, fee or other amount shall be paid in accordance with the order or proceeding against which the application has been preferred:

Provided that the Deputy Commissioner may, in his discretion, give such directions as he thinks fit in regard to the payment of such tax, fee or other amount, if the applicant furnishes sufficient security to his satisfaction, in such form and in such manner, as may be prescribed.

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58. *Powers of revision of the Commissioner suo-motu.*—(1) The Commissioner may suo motu call for and examine any order passed or proceedings recorded under this Act by any officer or authority, subordinate to him other than that of the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) or not being the orders passed by him against any order issued or proceedings recorded under sub-section (3) of section 25, which in his opinion is prejudicial to the interest of revenue and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act may pass such order thereon, as he thinks fit.

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(2) The Commissioner shall not pass any order under sub-section (1) if,—

(a) the time for appeal against that order has not expired;

(b) the order has been made the subject matter of an appeal to the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) or the Appellate Tribunal or of a revision in the High Court; or

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(3) Notwithstanding anything contained in sub-section (2), Commissioner may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of a period of four years referred in clause (c) of that sub-section, whichever is later.

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58A. *Powers of revision of the Commissioner suo-motu on the orders passed by Deputy Commissioner (Appeals) under section 55 of the Act.*—(1) Notwithstanding anything contained in sub-section (4) of section 3, the Commissioner or any Joint Commissioner authorized by him in this behalf, any suo-motu call for and examine any order passed by Deputy Commissioner (Appeals) or Assistant commissioner (Appeals) under section 55, along with records thereof, which in his opinion is prejudicial to the interest of revenue and may make such enquiry or cause such enquiry to be made and subject to the provisions of this act may pass such orders as he deems fit.

(2) The Commissioner or Joint Commissioner shall not pass any order under sub-section (1), if,—

(a) the order has been made on subject matter of an appeal before the Appellate

Tribunal or of a revision before the High Court; or

(b) more than one year have expired from the year in which the order referred to therein has been passed.

(3) Notwithstanding anything contained in sub-section (2), the Commissioner may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (a) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision.

(4) No order under this section adversely affecting a person shall be passed unless that person has been given a reasonable opportunity of being heard.

59. *Power of revision of the Commissioner on application.*—Any person objecting to an order passed by the Deputy Commissioner other than an order of the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) under section 55 may, within a period of thirty days from the date on which a copy of the order was served on him file an application for revision of such order to the Commissioner:

Provided that the Commissioner may admit an application for revision filed after the expiry of the said period if he is satisfied that the applicant had sufficient cause for not filing the application within the said period.

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(3) Notwithstanding that an application has been preferred under sub-section (1), the tax, fee or other amount shall be paid in accordance with the order against which the application has been preferred:

Provided that the Commissioner may in his discretion , give such directions as he thinks fit in regard to the payment of such tax, fee, or other amount ,if the applicant furnishes sufficient security to his satisfaction in such manner as may be prescribed.

(4) On admitting an application for revision, the Commissioner may call for and examine the record of the order against which the application has been preferred and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act pass such order thereon as he thinks fit.

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60. Appeal to the Appellate Tribunal.—(1) Any person objecting to an order passed by the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and assistant Commissioner (Appeals) under sub-section (5) of section 55 or any officer empowered by the Government in this behalf may within a period of 60 days from the date on which the order was served on him, in the manner prescribed, appeal against such order to the appellate Tribunal:

Provided that the Appellate Tribunal may admit an appeal presented after the expiration of the said period if it is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period:

Provided further that no appeal shall lie in cases where suo moto revision proceedings under section 58 is pending:

Provided also that where an order of the assessing authority which has become appealable under section 55 with effect from 1st April, 2017 by virtue of the Kerala Finance Act, 2017, and on which the Deputy Commissioner had passed orders under section 57 and revision against such orders are pending under section 59, such revision shall stand transferred to the appellate tribunal and the tribunal shall consider the same as if it is an appeal filed before it.

(2) The officer authorised under sub-section (1) or the person against whom an appeal has been preferred, as the case may be, on receipt of notice that an appeal against the order of the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) has been preferred under sub-section (1) by the other party notwithstanding that he has not appealed against such order or any part thereof, file within 30 days of the receipt of the notice, a memorandum of cross objection, verified in the prescribed manner, against any part of the order of the Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) and such memorandum shall be disposed by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (1).”;

(3) The appeal or the memorandum of cross objections shall be in the prescribed form and shall be verified in the prescribed manner and, in the case of an appeal preferred by any person other than an officer empowered by the Government under sub-section (1), it shall be accompanied by a fee of one thousand rupees.

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(9) Every order passed by the Appellate Tribunal under sub-section (4) or sub-section (7) shall be communicated in the manner prescribed, to the appellant, the respondent, the authority on whose order the appeal was preferred, the Deputy Commissioner concerned, and the commissioner.

61. *Filing of application for settlement of cases.*—(1) Notwithstanding anything contrary contained in this Act an assessee may, at any stage of an appeal or revision pending before any authority under the Act or the High Court, make an

82. Notice to obtain information.—(1) Any officer, not below the rank of an assessing authority may collect information through general inquiry or survey and for that purpose, by notice in writing, require any person, whether or not liable to pay tax under the Act

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Provided that in the case of general inquiry or survey the power shall be exercised only with the prior approval of an officer of and above the rank of Deputy Commissioner.

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85. Prohibition of disclosure of particulars produced before commercial tax authorities.—

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(2) Nothing contained in any such particulars, sub-section (1) shall apply to the disclosure of,—

(i) to any officer of the Commercial Tax Department of the State;

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(x) to an officer of any Department of the Central Government or the Government of Kerala after obtaining,—

(a) the permission of the Deputy Commissioner of the district, where such particulars are to be furnished by an officer subordinate to the Deputy Commissioner; and

(b) the permission of the Commissioner, where such particulars are to be furnished by an Assistant Commissioner (Appeal) or Assistant Commissioner or by a Deputy Commissioner (Appeals) or by a Deputy Commissioner:

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(3) Notwithstanding anything contained in sub-section (1), the Commissioner may display the details of tax paid and the tax defaulted by the dealers on the official website of the Department

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(5) Every order issued by the authority under sub-section (1) shall, subject to the provisions of section 62, be final and binding on the applicant and all authorities subordinate to the Commissioner including Joint Commissioner (Appeals), Deputy Commissioner (Appeal) and Assistant Commissioner (Appeals);

(6) If no unanimous decision is arrived at by the authority, the matter shall be referred to the Commissioner who shall decide the same as if the application is filed before him,

(7) If the order passed by the authority mentioned in sub-section (1) is found to be prejudicial to the revenue; the Commissioner may exercise his powers of suo-moto revision, and may cancel, amend or vary such order:

Provided that no order shall be passed under this sub-section, until the party is given an opportunity of being heard.

(8) Where the Authority /Commissioner finds on a representation made to it by any officer or otherwise, that an order passed by it was obtained by the applicant by fraud or mis-representation of facts, it may, by order, declare such order to be void ab initio and thereupon all the provisions of this Act shall apply to the applicant as if such order had never been made.

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EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA ROAD
SAFETY AUTHORITY ACT, 2007 (8 OF 2007)

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THE SCHEDULE

(See section 10)

<i>Serial No</i>	<i>Class of Motor Vehicle</i>	<i>Rate of Cess (in Rupees)</i>
1	Heavy Motor Vehicle	250
2	Medium Motor Vehicle	150
3	Light Motor Vehicle	100
4	Two Wheeler	50

EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA
FINANCE ACT, 2008 (21 OF 2008)

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6. *Levy and Collection of Cess.*—(1) There shall be levied and collected from dealers a Cess at the rate of one per cent on the tax payable by them under sections 6 and 8 of the Kerala Value Added Tax Act, 2003 (30 of 2004) and section 5 and section 7 of the Kerala General Sales Tax Act, 1963 (15 of 1963), to be called the Social Security Cess, to fulfill the commitment of the Government to provide and finance a comprehensive social security scheme.

(2) Notwithstanding anything contained in sub-section (1) no Cess shall be levied in respect of declared goods as defined in section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

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EXTRACT FROM THE RELEVANT PORTIONS OF THE KERALA STATE
GOODS AND SERVICES ACT, 2017 (20 OF 2017)

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10. *Composition levi.*—(1) Notwithstanding anything to the contrary contained in this Act but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, whose aggregate turnover in the preceeding financial year did not exceed seventy five lakh rupees may opt to pay, in lieu of the tax payable by him under sub-sections (1) of section 9, an amount of tax calculated at such rate as may prescribed, but not exceeding,—

(a) one per cent of the turnover in State in case of a manufacture

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(2) The registered person shall be eligible to opt under sub-section (1), if,—

(a) save as provided in sub-section (1), he is not engaged in the supply of services;

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(d) he is not engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;

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(2A) Notwithstanding anything to the contrary contained in this Act but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-sections (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may prescribed, but not exceeding three per cent of the turnover in State, if he is not,—

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(c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;

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(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward supplies for one or more previous tax periods.

** ** ** **

39. *Furnishing of Returns.*—(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

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(10) A registered person shall not be allowed to furnish a return for a tax period if the return for any of the previous tax periods or the details of outward supplies under sub-section (1) of section 37 for the said tax period has not been furnished by him.

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44. *Annual return.*—Every registered person, other than an input service distributor, a person paying tax under section 51 or 52, a casual taxable person and a non-resident taxable person shall furnish an annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this Section:

Provided further that nothing contained in this section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.

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52. *Collection of tax at source.*—(1) Notwithstanding anything to the contrary contained in this Act, every electronic commerce operator (hereafter in this section referred to as the “operator”), not being an agent, shall collect an amount calculated at such rate not exceeding one per cent, as may be notified by the Government on the recommendations of the Council, of the net value of taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the operator.

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(14) Any person who fails to furnish the information required by the notice served under sub-section (12) shall, without prejudice to any action that may be taken under section 122, be liable to a penalty which may extend to twenty five thousand rupees.

Explanation:—For the purposes of this section, the expression “concerned supplier” shall mean the supplier of goods or services or both making supplies through the operator.

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54. *Refund of tax.*— (1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed.

** ** ** **

(6) Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons as may be notified by the Government on the recommendations of the Council, refund on a provisional basis, ninety per cent of the total amount so claimed, excluding the amount of input tax credit provisionally accepted, in such manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.

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56. *Interest on delayed refunds.*—If any tax ordered to be refunded under sub-section (5) of Section 54 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, interest at such rate not exceeding six per cent as may be specified in the notification issued by the Government on the recommendations of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax:

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122. *Penalty for certain offences.*—(1) Where a taxable person who,—

(i) Supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;

** ** ** **

(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.

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132. *Punishment for certain offences.*—(1) Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences, namely:—

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(g) obstructs or prevents any officer in the discharge of his duties under this Act;

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(j) tampers with or destroys any material evidence or documents;

(k) fails to supply any information which he is required to supply under this Act or the Rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or

(l) attempt to commit, or abets the commission of any of the offences mentioned in clauses (a) to (k) of this section,

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(iii) in the cases of any other offence where the amount of tax evaded the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to one year and with fine;

(iv) in cases where he commits or abets the commission of an offence specified in clause (f) or clause (g) or clause (j), he shall be punishable with imprisonment for a term which may extend to six months or with fine or with both.

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138. Compounding of offences.—(1) Any offence under this Act may, either before or after the institution of prosecution, be compounded by the commissioner on payment, by the person accused of the offence, to the Central Government or the State Government, as the case may be, of such compounding amount in such manner as may be prescribed:

Provided that nothing contained in this Section shall apply to,— (a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f) of sub-section (1) of Section 132 and the offences specified in clause (l) which are relatable to offences specified in clauses (a) to (f) of the said sub-section;

(b) a person who has been allowed to compound once in respect of any offence, other than those in clause (a), under this Act or under the provisions of any State Goods and Services Tax Act or the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) or the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) or the Union Territory Goods and Services Tax Act, 2017 (Central Act 14 of 2017) in respect of supplies of value exceeding one crore rupees;

(c) a person who has been accused of committing an offence under this Act which is also an offence under any other law for the time being in force;

(d) a person who has been convicted for an offence under this Act by a court;

(e) a person who has been accused of committing an offence specified in clause (g) or clause (j) or clause (k) of sub-section (1) of section 132; and

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(2) The amount for compounding of offences under this section shall be such as may be prescribed, subject to the minimum amount not being less than ten thousand rupees or fifty per cent of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent of the tax, whichever is higher.

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158. *Disclosure of information by a public servant.*—(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or any record of evidence given in the course of any proceedings under this Act (other than proceedings before a criminal court), or in any record of any proceedings under this Act shall, save as provided in sub-section (3), not be disclosed.

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Schedule III

See Section 7

ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED
NEITHER AS A SUPPLY OF GOODS NOR
A SUPPLY OF SERVICES

1. Services by an employee to the employer in the course of or in relation to his employment.

2. Services by any court or Tribunal established under any law for the time being in force.

3. (a) The functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;

(b) The duties performed by any person who holds any post in prusance of the provisions of the Constitution in that capacity; or

(c) the duties performed by any person as a chairperson or a Member or a Director in a body established by the Central Government or State Government or local authority and who is not deemed as an employee before the commencement of this clause.

4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.

5. Sale of land and subject to clause (b) of paragraph 5 of Schedule II, sale of building.

6. Actionable claims, other than lottery, betting and gambling.

Explanation1.—For the purpose of paragraph 2, the term “court” includes District Court, High High Court and Supreme Court.

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“7. Supply of goods from a place outside India to another place outside India without such goods entering into India.

8. (a) Supply of Warehoused goods to any person before clearance for home consumption:

(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.”;

Explanation 2.—For the purpose of paragraph 8, the expression “warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962 (Central Act 52 of 1962).”.
