

THE KERALA FINANCE BILL, 2010

(As passed by the Assembly)

A

BILL

to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2010-2011.

Preamble.— WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2010–2011;

BE it enacted in the Sixty-first Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Finance Act, 2010.

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

(a) sub-clauses (i), (iii) and (iv) of clause (b) and sub-clauses (i) and (ii) of clause (c) of sub-section (21) of section 8 shall be deemed to have come into force on the 1st day of April, 2005 ;

(b) sub-clause (iii) of clause (c) of sub-section (21) of section 8 shall be deemed to have come into force on the 1st day of April, 2007 ;

(c) clause (i) of sub-section (3) of section 4 and clause (ii) of sub-section (10) of section 8 shall be deemed to have come into force on the 1st day of April, 2008 ;

(d) clause (i) of sub-section (4) of section 4 shall be deemed to have come into force on the 1st day of April, 2009 ;

(e) sub-clause (iv) of clause (a) and sub-clause (viii) of clause (b) of sub-section (21) of section 8 shall be deemed to have come into force on the 18th day of September, 2009 ;

(f) clause (iv) of sub-section (4) of section 8 shall be deemed to have come into force on the 13th day of November, 2009 ;

(g) clause (ix) of sub-section (3) of section 3; item (r) in serial number 3 (i) of clause (i) and clause (ii) of sub-section (3) of section 5; clause (iii) of sub-section (2) of section 6; and section 9 shall come into force at once ; and

(h) the remaining provisions of this Act shall be deemed to have

come into force on the 1st day of April, 2010.

2. *Amendment of Act 11 of 1957.*— In the Kerala Surcharge on Taxes Act, 1957 (11 of 1957),—

(1) in section 3A,—

(i) in sub-section (3), for the figures, words and symbol “30th September, 2008 or on such date as may be notified by the Government.”, the figures, words and symbol “31st December, 2010.” shall be substituted ;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) On receipt of an application under sub-section (3), the assessing authority shall verify the same and intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments, on or before 31st December, 2010 :

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3); and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amount paid under the earlier option shall be treated as the amount paid under the subsequent option.”;

(2) in section 3B,—

(i) in sub-section (2), for the figures, words and symbols “30th September, 2009 or on such date as may be notified by the Government.”, the figures, words and symbols “31st December, 2010.” shall be substituted ;

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

“(3) On receipt of an application under sub-section (2), the assessing authority shall verify the same and intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments on or before 31st December, 2010 :

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3); and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amount paid under the earlier option shall be treated as the amount paid under the subsequent option.”.

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

(1) after section 30, the following section shall be inserted, namely :—

“30A. *No surcharge on stamp duty.*—Notwithstanding anything contained in the Kerala Panchayath Raj Act, 1994 (13 of 1994) or in the Kerala Municipality Act, 1994 (20 of 1994), no surcharge on stamp duty shall be levied and collected on any instrument by a Grama Panchayat, Municipality or Municipal Corporation.”;

(2) in section 45A,—

(i) in sub-section (1), the words and symbols “other than an instrument of partition, settlement or gift among members of a family,” shall be omitted ;

(ii) in sub-section (3), for the words “the instrument shall be duly registered”, the words “he shall duly register such instrument and certify by endorsement on the instrument under his seal and signature that proper stamp duty has been charged and paid” shall be substituted ;

(3) in the SCHEDULE,—

(i) in serial number 5, in clause (d), for the entries against it in column (3), the following entries shall be substituted, namely:—

“One hundred rupees”;

(ii) in serial number 6 for sub-clause (a) and (b) the following shall be substituted, namely:—

“(i) If the amount secured is up to 0.5% of the amount
rupees 5 lakhs

(ii) If the amount secured exceeds rupees 0.5% of the amount

	5 lakhs but does not exceed rupees 20 lakhs	subject to a maximum of rupees 5,000.
(iii)	If the amount secured exceeds rupees 20 lakhs but does not exceed rupees 50 lakhs	0.5% of the amount subject to a maximum of rupees 10,000.
(iv)	If the amount secured exceeds rupees 50 lakhs	0.25% of the amount subject to a minimum of rupees 20,000 and a maximum of rupees 25,000.” ;

(iii) in serial number 21, for the entries in column (3), the following entries shall be substituted, namely:—

“Seven 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.”;

(iv) for serial number 22 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

“22	Conveyance as defined by section 2(d), not being a transfer charged or exempted under No. 55 of immovable property situated,—	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.
	(i) within the Municipalities/Townships/ Cantonments other than Corporations.	Nine 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) within the Municipal Corporations.	

(v) in serial number 29, for the entries in column (3), the following entries shall be substituted, namely:—

“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, of the property of the greater value as set forth in such instrument.”;

(vi) for serial number 31 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

“31	Gift – instrument not being a settlement or will or transfer,	Two rupees for every rupees 100 or part thereof of the fair value of the land or the value set forth in the instrument, whichever is higher.
	(i) where the gift is in favour of father, mother, husband, wife, son, daughter, brother or sister of a person.	The same duty as a conveyance (No. 21 or 22 as the case may be).”;
	(ii) in any other case	

(vii) in serial number 42,—

(a) in clause (i), for the entries in column (3), the following entries shall be substituted, namely:—

“One rupee for every rupees 100 or part thereof of the amount of the value or fair value of the separated share or shares of the property, whichever is higher.”;

(b) in clause (ii), for the entries in column (3), the following entries shall be substituted, namely:—

“Six rupees for every rupees 100 or part thereof of the amount of the value or

fair value of the separated share or shares of the property, whichever is higher.”;

(c) for the existing explanation the following shall be substituted, namely:—

“*Explanation.*—Family means father, mother, husband, wife, son, daughter, brother, sister and legal heirs of the deceased children, if any, as the case may be.”.

(viii) in serial number 44,—

(a) in clause (a), for the entries in column (3), the following entries shall be substituted, namely:—

“Fifty rupees.”;

(b) in clause (b), for the entries in column (3), the following entries shall be substituted, namely:—

“One hundred rupees.”;

(c) in clause (c), for the entries in column (3), the following entries shall be substituted, namely:—

“Three hundred rupees.”;

(d) in clause (d), for the entries in column (3), the following entries shall be substituted, namely:—

“One thousand rupees.”;

(e) in clause (e), for the entries in column (3), the following entries shall be substituted, namely:—

“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.”;

(f) in clause (f), for the entries in column (3), the following entries shall be substituted, namely:—

“The same duty as a conveyance (No. 21 or 22 as the case may be) for the fair value of the land or the amount of consideration/estimate, whichever is higher.”;

(g) in clause (g), for the entries in column (3), the following entries shall be substituted, namely:—

- “Rupees three hundred for each person One rupee for every rupees 100 or part thereof of the amount or value of the property and (d) in the following cases shall be substituted, namely:—
- (ix) in serial number 48, for clause (a) and the entries against it in columns (2) and (3), the following clause and entries shall respectively be substituted, namely:—
- “Rupees two for every rupees 100 or part thereof of the fair value of the land or the value set forth in such instrument, whichever is higher.
- “(a) When such release operates in favour of father, mother, husband, wife, son, daughter, brother or sister of a person. The same duty as conveyance (No. 21 or 22, as the case may be) for such amount or value of the property or claim or fair value of the land of which the right is relinquished in proportion to the right relinquished or consideration for the release, whichever is higher.”.
- (b) in any other case to the right relinquished or consideration for the release, whichever is higher.”.

(x) in serial number 51, for clause (a) and the entries against it in columns (2) and (3), the following clause and entries shall respectively be substituted, namely:—

- “Rupees two for every rupees 100 or part thereof of the fair value of the land or the value set forth in such instrument, whichever is higher.
- “(a) instrument of (including a deed of dower),
- (i) where the settlement is in favour of father, mother, husband, wife, son, daughter, brother or sister of a person. The same duty as Bottomry Bond (No. 14) for a sum equal to the amount or value of the property settled as set forth in such instrument or fair value of the land, whichever is higher.
- (ii) in any other case

Exemption :

Deed of dower executed on the occasion of a marriage Where an agreement to settle is stamped with the stamp required for an instrument of settlement and an instrument in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed five rupees.”.

between Muhammadans :

4. *Amendment of Act 15 of 1963.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963),—

(1) for section 7, the following section shall be substituted, namely:—

“7. *Payment of tax at compounded rates.*— Notwithstanding anything contained in sub-section (2) of section 5, any bar attached hotel, not being a star hotel of and above four star hotel, heritage hotel or club, may, at its option, instead of paying turnover tax on foreign liquor in accordance with the said sub-section, pay turnover tax on the turnover of foreign liquor calculated at the rates in clauses (a) or (b) of items (i) and (ii), respectively, whichever is higher,—

(i) in respect of a bar attached hotel of and below two star,

(a) at one hundred and forty per cent of the purchase value of such liquor, in the case of those situated within the area of a municipal corporation or a municipal council or a cantonment, and at one hundred and thirty five per cent of the purchase value of such liquor, in the case of those situated in any other place; or

(b) at one hundred and fifteen per cent of the highest turnover tax payable by it as conceded in the return or accounts or the turnover tax paid for any of the previous consecutive three years; and

(ii) in respect of a bar attached hotel of three stars,

(a) at one hundred and eighty per cent of the purchase value of such liquor, in the case of those situated within the area of a municipal corporation or a municipal council or a cantonment, and at one hundred and seventy per cent of the purchase value of such liquor, in the case of those situated in any other place; or

(b) at one hundred and twenty five per cent of the highest turnover tax payable by it as conceded in the return or accounts or the turnover tax paid for any of the previous consecutive three years.”;

(2) in section 17,—

(i) in sub-section (6), for the fourth proviso, the following proviso shall be substituted, namely:—

“Provided also that the assessment relating to the years upto and including the year 2004-05 pending as on 31st March, 2010 shall be completed on or before the 31st day of March, 2011 :

Provided further that in cases 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.”.

(ii) in sub-section (8)—

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

“Provided that all such assessments or reassessments pending as on 31st March, 2010 shall be completed on or before 31st March, 2011.”;

(b) for the third proviso, the following proviso shall be substituted, namely:—

“Provided also that all such modified assessments or modified reassessments or remanded assessments pending as on 31st March, 2010 shall be completed on or before 31st March, 2011.”;

(3) in section 23B,—

(i) in sub-section (1), for the words “due under the Act”, the words, figures and brackets “due under this Act or the Central Sales Tax Act, 1956 (Central Act 74 of 1956)” shall be substituted ;

(ii) in sub-section (3), for the figures, words and symbols “30th September, 2008 or on such date as may be notified by the Government.”, the figures, words and symbols “31st December, 2010.” shall be substituted ;

(iii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) On receipt of an application under sub-section (3), the assessing authority shall verify the same and intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments on or before 31st December, 2010 :

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3); and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amount paid under the earlier option shall be treated as the amount paid under the subsequent option.”;

(4) in section 23BA,—

(i) in sub-section (1), for the words “due under the Act”, the words, figures and brackets “due under this Act or the Central Sales Tax Act, 1956 (Central Act 74 of 1956)” shall be substituted ;

(ii) in sub-section (2), for the figures, words and symbols “30th September, 2009 or on such date as may be notified by the Government.”, the figures, words and symbols “31st December, 2010.” shall be substituted;

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

“(3) On receipt of an application under sub-section (2), the assessing authority shall verify the same and intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments on or before 31st December, 2010:

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3); and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amount paid under the earlier option shall be treated as the amount paid under the subsequent option.”;

(5) in the SCHEDULE, in serial number “2. Foreign Liquor”,—

(i) in item “(i) Beer and wine,” for the figure “60” under the heading “Rate of tax (per cent),” the figure “50” shall be substituted;

(ii) in item “(ii) Other than Beer and wine,” for the figure “90” under the heading “Rate of tax (per cent),” the figure “100” shall be substituted.

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

(1) in section 3,—

(i) in sub-section (1), for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that in respect of a new motor vehicle of any of the classes specified in item numbers 1,2,6,10(iii) and 11 of the Schedule to this Act, there shall be levied from the date of purchase of the vehicle one-time tax at the rate specified in Annexure I, at the time of first registration of the vehicle and thereafter tax shall be levied at the time of renewal of such vehicle at the rate specified in the Schedule as per fourth proviso to sub-section (1) of section 4.”;

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

“Provided also that in respect of new autorickshaws specified in item number 7(i)(b) of the Schedule to this Act, there shall be levied from the date of purchase of the new vehicle, a tax in advance for a period of five years at the rate specified in Annexure II, at the time of first registration of the vehicle and thereafter tax shall be levied for five years or for one year at the rate specified in the seventh proviso to sub-section (1) of section 4.”;

(2) in section 4, in sub-section (1), for the sixth proviso, the following provisos shall be substituted, namely:—

“Provided also that the owner or a person liable to pay tax in respect of vehicle specified in item numbers 1, 2, 6, 7(i)(b), 10(iii) and 11 of the Schedule to this Act shall not be liable to pay any periodical increase in tax during the period for which he has paid tax for such vehicle :

Provided also that the owner or a person liable to pay tax in respect of autorickshaws specified in item number 7(i)(b) of the Schedule shall have an option to remit tax in lumpsum for 5 years at the rate specified in Annexure II or to remit tax for one year at the rate specified in item number 7(i)(b) of the Schedule.”;

—————(3) in the SCHEDULE,—————

(i) for serial number “3. Goods Carriages” and the entries related thereto in columns (1), (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

“3. Goods Carriages

(i) **Goods Carriages other than those fitted with tipping Mechanism**

(a)	Motor Cycle trucks not exceeding	300 Kg.		in gross vehicle weight	135.00
(b)	Vehicles not exceeding	1000 Kg.		in gross vehicle weight	220.00
(c)	Vehicles exceeding	1000 Kg.	but not exceeding	1500 Kg.	„ 420.00
(d)	„	1500 Kg.	„	2000 kg.	„ 550.00
(e)	„	2000 Kg.	„	3000 Kg.	„ 705.00
(f)	„	3000 Kg.	„	4000 Kg.	„ 840.00
(g)	„	4000 Kg.	„	5500 Kg.	„ 1210.00
(h)	„	5500 Kg.	„	7000 Kg.	„ 1430.00
(i)	„	7000 Kg.	„	9000 Kg.	„ 1760.00
(j)	„	9000 Kg.	„	9500 Kg.	„ 1870.00
(k)	„	9500 Kg.	„	10500 Kg.	„ 2090.00
(l)	„	10500 Kg.	„	11000 Kg.	„ 2310.00
(m)	„	11000 Kg.	„	12000 Kg.	„ 2530.00
(n)	„	12000 Kg.	„	13000 Kg.	„ 2750.00
(o)	„	13000 Kg.	„	14000 Kg.	„ 2970.00
(p)	„	14000 Kg.	„	15000 Kg.	„ 3080.00
(q)	„	15000 Kg.	„	20000 Kg.	„ 3080.00
					5280.00 + Rs. 220 for every 250 Kg. or part thereof in excess of 20000 Kg.”;
(r)	„	20000 Kg.		„	

**(ii) Goods Carriages fitted with tipping mechanism
(Tipper Goods Carriages)**

(a)	Motor Cycle trucks not exceeding			300 Kg.	in gross vehicle weight	170.00
(b)	Vehicles not exceeding			1000 Kg.	„	280.00
(c)	Vehicles exceeding	1000 Kg.	but not exceeding	1500 Kg.	„	530.00
(d)	„	1500 Kg.	„	2000 kg.	„	690.00
(e)	„	2000 Kg.	„	3000 Kg.	„	880.00
(f)	„	3000 Kg.	„	4000 Kg.	„	1050.00
(g)	„	4000 Kg.	„	5500 Kg.	„	1510.00
(h)	„	5500 Kg.	„	7000 Kg.	„	1790.00
(i)	„	7000 Kg.	„	9000 Kg.	„	2200.00
(j)	„	9000 Kg.	„	9500 Kg.	„	2350.00
(k)	„	9500 Kg.	„	10500 Kg.	„	2610.00
(l)	„	10500 Kg.	„	11000 Kg.	„	2900.00
(m)	„	11000 Kg.	„	12000 Kg.	„	3160.00
(n)	„	12000 Kg.	„	13000 Kg.	„	3440.00
(o)	„	13000 Kg.	„	14000 Kg.	„	3710.00
(p)	„	14000 Kg.	„	15000 Kg.	„	3850.00
(q)	„	15000 Kg.			„	3850.00+ Rs.

140 for every
250 Kg. or part
thereof in
excess of
15000 Kg.”;

(ii) for serial number 4. Trailers used for carrying goods and the entries related thereto in columns (1), (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

“4. Trailers used for carrying goods.

(a)	For each trailer not exceeding		1000 Kg.		in gross vehicle weight	155.00
(b)	For each trailer exceeding	1000 Kg.	but not exceeding	1500 Kg.	”	320.00
(c)	”	1500 Kg.	”	2000 kg.	”	430.00
(d)	”	2000 Kg.	”	3000 Kg.	”	585.00
(e)	”	3000 Kg.	”	4000 Kg.	”	790.00
(f)	”	4000 Kg.	”	5500 Kg.	”	1000.00
(g)	”	5500 Kg.	”	7000 Kg.	”	1320.00
(h)	”	7000 Kg.	”	9000 Kg.	”	1540.00
(i)	”	9000 Kg.	”	9500 Kg.	”	1650.00
(j)	”	9500 Kg.	”	10500 Kg.	”	1760.00
(k)	”	10500 Kg.	”	12000 Kg.	”	2310.00 + 1980.00
(l)	”	12000 Kg.	”	13000 Kg.	”	Rs. 110 For every 250 Kg. or part thereof in excess of
(m)	”	13000 Kg.	”	14000 Kg.	”	220.00
(n)	”	14000 Kg.	”	15000 Kg.	”	330.00
(o)	”	15000 Kg.	”	20000 Kg.	”	15000 Kg. 4510.00 + Rs. 220 for every 250 Kg. or part thereof in excess of 20000 Kg.”.

(p) ” 20000 Kg. ”

(iii) in serial number 6, for the words, brackets and symbol “Omni Bus for Private use (Private Service Vehicle – Non-Transport)” in column (2), the words, brackets and symbol “Private Service Vehicle for Personal Use (Non-Transport)” shall be substituted ;

(iv) in serial number 10,—

(a) in item (i), the words “Cranes and Earth Moving Vehicles such as Dumper, Bulldozer” shall be omitted ;

(b) after item (ii) and the entries against it in columns (2) and (3), the following item and entries shall respectively be inserted, namely:—

“(iii) Construction equipment vehicles such as Excavators, Loaders, Backhoe, Compactor Rollers, Road Rollers, Dumpers, Motor Graders, Mobile Cranes, Dozers, Forklift Trucks, Self Loading Concrete Mixers etc.

(a)	Not Exceeding	1000 Kg			In gross vehicle weight	35.00
(b)	Exceeding	1000 Kg.	but not exceeding	1500 Kg.	„	55.00
(c)	„	1500 Kg.	„	2275 Kg.	„	80.00
(d)	„	2275 Kg.	„	3050 Kg.	„	100.00
(e)	„	3050 Kg.	„	4300 Kg.	„	110.00
(f)	„	4300 Kg.	„	5575 Kg.	„	120.00
(g)	„	5575 Kg.	„	7600 Kg.	„	145.00
(h)	„	7600 Kg.	„	9000 Kg.	„	165.00
(i)	„	9000 Kg.			„	165.00 + Rs. 25

for every 1000
Kg. or part
thereof in excess
of 9000 Kg.”;

(v) for serial number 13 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be substituted, namely:—

“13. 1. Educational Institution Bus

(a) Vehicles with 20 or less seats including that of the driver	500.00
(b) Vehicles with more than 20 seats	1000.00
2. Ambulance	550.00
3. Tractor	220.00
4. Vehicles exclusively used for imparting instructions in driving of motor vehicles,—	
(a) Light motor vehicles excluding Motor Car	550.00
(b) Medium goods / passenger vehicles	1100.00
(c) Heavy goods / passenger vehicles	1650.00.”;

(vi) for the existing Annexure, the following Annexures shall be substituted, namely:—

“ANNEXURE - I

ONE TIME TAX

[See proviso to section 3(1)]

<i>Sl. No.</i>	<i>Class of Vehicle</i>	<i>Rate of one time tax</i>
(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 tricycles and cycle rickshaws with attachment for propelling the same by	6% of the purchase value of the vehicle.

(1)	(2)	(3)
	mechanical power) not used for transport of goods or passengers and Private Service Vehicle for personal use (NTV), Motor Cars and Construction Equipment Vehicle.	
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.	6% of the purchase value of the vehicle.
2.	Three Wheelers (including tricycles and cycle rikshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers.	6% of the purchase value of the vehicle.
3.	Private Service Vehicle for personal use (NTV) having cubic capacity below 1500.	8% of the purchase value of the vehicle.
4.	Motor cars having cubic capacity below 1500.	8% of the purchase value of the vehicle.
5.	Private Service Vehicle for personal use (NTV) having cubic capacity 1500 and above.	6% of the purchase value of the vehicle.
6.	Motor cars having cubic capacity 1500 and above.	
7.	Construction Equipment Vehicles such as excavators, loaders, backhoe, compactor rollers, road rollers, dumpers, motor graders, mobile cranes, dozers, forklift trucks, self loading concrete mixers etc.	As per the Table below.
B.	Motor Cycles (including motor scooter and cycles with attachments for propelling the same by mechanical power) and three wheelers (including	

(1)	(2)	(3)
	tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and private service vehicle for personal use (NTV) and motor cars which were originally registered in other States on or after 1 st April, 2007 and migrated to Kerala State.	As per the Table below.
	C. Motor Cycles (including motor scooter and cycles with attachments for propelling the same by mechanical power) and three wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and private service vehicle for personal use (NTV) and motor cars which were registered on or after 1 st April, 2007 and reclassified from the category of transport vehicles.	As per the Table below.
	D. Construction Equipment Vehicles which are originally registered in other States on or after 1 st April, 2010 and migrated to the Kerala State.	

TABLE

<i>Sl. No</i>	<i>Age of vehicle from the month of original registration</i>	<i>Percentage of one time tax leviable under A above</i>
(1)	(2)	(3)
1	Not more than 1 year	100%
2	more than 1 year but not more than 2 years	93%
3	more than 2 years but not more than 3 years	87%
4	more than 3 years but not more than 4 years	80%
5	more than 4 years but not more than 5 years	73%
6	more than 5 years but not more than 6 years	67%
7	more than 6 years but not more than 7 years	60%
8	more than 7 years but not more than 8 years	53%

9	more than 8 years but not more than 9 years	47%
10	more than 9 years but not more than 10 years	40%
11	more than 10 years but not more than 11 years	33%
12	more than 11 years but not more than 12 years	27%
13	more than 12 years but not more than 13 years	20%
14	more than 13 years but not more than 14 years	13%
15	more than 14 years but not more than 15 years	7%

ANNEXURE II
LUMPSUM TAX

[See proviso to sections 3(1) and 4(1)]

<i>Class of Vehicle</i>	<i>Rate of tax</i>
-------------------------	--------------------

New autorickshaws and autorickshaws which were originally registered in other States on or after 1st April, 2010 and migrated to Kerala State with seating capacity three, excluding driver seat.

6. *Amendment of Act 32 of 1976.*— In the Kerala Tax on Luxuries Act, 1976 (32 of 1976),—

(1) in section 2,—

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

“(da) “Direct-To-Home (DTH) Broadcasting Service” means a system of distribution of multi-channel television programmes in *ku* band using a satellite system of providing television signals direct to the subscriber’s premises in an encrypted form which will be received by an antenna and decrypted by an electronic device, thus providing television signals to the television set or other viewing devices of the subscriber, without passing through an intermediary such as cable operator.

(db) “Direct-To-Home (DTH) Broadcasting Service Provider” means, a company registered under the Companies Act, 1956 (Central Act 1 of 1956) having granted license to provide Direct-To- Home (DTH) Broadcasting Service by the Government of India under section 4 of the Telegraph Act, 1885 (Central Act 13 of 1885) and Indian Wireless Telegraphy Act, 1933 (Central Act

17 of 1933) and providing such service within the State.”;

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

“(fd) “Luxury provided by Direct-To-Home (DTH) Broadcasting Service Provider” means any service by means of transmission of television signals and the films or moving pictures or series of pictures which are viewed and heard on television receiving set or other devices through a Direct-To-Home (DTH) service at a residential or a non-residential place of a subscriber, providing pleasure, comfort and entertainment to the subscribers and viewers.”;

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

“(l) “subscriber” means a person who enjoys the luxury by receiving the signal of cable television network or a direct- to- home service at a place indicated by him to the cable operator or the Direct-To-Home (DTH) Service Provider, without further transmitting it to any other person.”;

(2) in section 4,—

(i) (a) in sub-section (1), in item (ii), the words, symbols, brackets and letters “and by Direct-To-Home (DTH) Service Providers” shall be added at the end ;

(b) for the existing proviso to sub-section (1), the following provisos shall be substituted, namely:—

“Provided that the sub-section shall not apply to,—

(i) halls and auditoriums located within the premises of places of worship owned by religious institutions ;

(ii) to the retiring rooms in the railway stations, managed by Indian Railways ;

(iii) to dormitories ; and

(iv) to cable operators whose total number of connections, including those given through franchisees, is seven thousand and five hundred or less :

Provided further that the cable operators with seven thousand and five hundred or less connections shall not be liable to tax from 1st July, 2006 ;

(ii) in sub-section (2), in clause (a),—

(a) in sub-clause (i), for the words, “ten per cent”, the words

“seven and a half per cent” shall be substituted ;

(b) in sub-clause (ii), for the words, “fifteen per cent”, the words “twelve and a half per cent” shall be substituted ;

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

“(5) Every Direct-To-Home (DTH) Broadcasting Service Provider in the State shall pay luxury tax at the rate of two per cent on the gross charges received or receivable by him every month in any manner including installation charges, subscription charges, recharges, or other charges by whatever name called from the subscribers in the State in respect of the luxury provided by him.”;

(3) in section 4D,—

(i) in its marginal heading, after the words “cable operators”, the words and brackets “and Direct-To-Home (DTH) Broadcasting Service Provider” shall be inserted ;

(ii) in the first sentence, after the words “cable operator”, the words and brackets “and Direct-To-Home (DTH) Broadcasting Service Provider” shall be inserted ;

(4) in section 10B,—

(i) in sub-section (3), for the figures, words and symbols “30th September, 2008 or on such date as may be notified by the Government.”, the figures, words and symbols “31st December, 2010” shall be substituted ;

(ii) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) On receipt of an application under sub-section (3), the assessing authority shall verify the same and shall intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments on or before 31st December, 2010 :

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3), and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amounts paid under the earlier option shall be treated as the amount paid under the subsequent option.”.

7. *Amendment of Act 15 of 1991.*— In the Kerala Agricultural Income Tax Act, 1991 (15 of 1991), in section 37C,—

(1) in sub-section (3), for the figures, words and symbols “30th June, 2009 or on such date as may be notified by the Government.”, the figures, words and symbols “31st December, 2010.” shall be substituted ;

(2) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) On receipt of an application under sub-section (3), the assessing authority shall verify the same and shall intimate the amount due to the assessee and thereupon the assessee shall remit the amount in lumpsum or in three equal instalments on or before 31st December, 2010 :

Provided that notwithstanding anything contained in this section, where,

(a) after the last date for filing option, the Government have notified a further date under sub-section (3), and

(b) if an applicant had filed his option earlier and remitted at least one instalment, but had failed to remit the balance amount due and his earlier option was revoked by the assessing authority,

on furnishing of a fresh option, the amount paid under the earlier option shall be treated as the amount paid under the subsequent option.”.

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

(1) in section 2,—

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

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

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

“(xvii) “Deputy Commissioner (Appeals)” means any person appointed to be a Deputy Commissioner (Appeals) under sub-section (3) of section 3.”;

(iii) in clause (liiA), after the words “subsequent to the registration”,

the words “or which had already been subjected to tax under this Act” shall be inserted ;

(2) in section 3,—

(i) in sub-section (3), after the words “Deputy Commissioners”, the words and brackets “Deputy Commissioner (Appeals), Assistant Commissioner (Appeals)” shall be inserted ;

(ii) to sub-section (4), the following proviso shall be inserted, namely:—

“Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) in the exercise of their appellate functions.”;

(3) in section 6,—

(i) in sub-section (1), for the fifth proviso, the following proviso shall be substituted, namely:—

“Provided also that where,

(a) the sale is to or by Military, Naval, Air Force or National Cadet Corps Canteen, Indian Naval Canteen Service and Canteen Stores Department ; and

(b) in case of motor vehicles, the sale is to Defence personnel or ex-service men on production of authorisation duly issued by the authorised officer of the canteen Stores Department,

the tax payable under clauses (a) or (d) above shall subject to such conditions and restrictions as may be prescribed, be at half the rate applicable to such goods.”;

(ii) in sub-section (2), after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that Khadi and Village Industrial Units manufacturing splints and veneers shall not be liable to tax under this sub-section on the turnover of purchase of softwood effected from unregistered dealers for the years 2005-06 and 2006-07.”;

(4) in section 8,—

(i) in clause (b),—

(a) in sub-clause (ii), for the letters, figures and words “Rs. 1,50,000 per annum”, the letters, figures and words “Rs. 1,40,000 per annum” shall be substituted ;

(b) in sub-clause (iii), for the letters, figures and words “Rs. 3,00,000 per annum”, the letters, figures and words “Rs. 2,80,000 per annum” shall be substituted ;

(c) in sub-clause (iv), for the letters, figures and words “Rs. 10,00,000 per annum”, the letters, figures and words “Rs. 15,00,000 per annum” shall be substituted;

(d) for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that notwithstanding anything contained in this clause, dealers with a single crushing machine of size not exceeding 30.48 cm × 22.86 cm shall pay rupees twenty five thousand only per annum and those with a single crushing machine of size above 30.48 cm × 22.86 cm but not exceeding 40.64 cm × 25.40 cm shall pay rupees one lakh only per annum, as tax under this clause.”;

(ii) in clause (c), in sub-clause (ii), after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that, where a dealer had paid tax under this sub-clause for the previous year, the tax payable for the succeeding year under this clause shall be one hundred and fifteen per cent of such tax paid during the previous year.”;

(iii) in clause (f),—

(a) in sub-clause (i),—

(i) in Explanation 6,—

(a) for the figures and symbol “2008-09” wherever they occur, the figures and symbol “2009 –10” shall be substituted ;

(b) for the figures and symbol “2009-10” wherever they occur, the figures and symbol “2010-11” shall be substituted ;

(ii) after Explanation 7, the following Explanation shall be inserted, namely:—

“*Explanation 8.*—Where a dealer who had opted and paid tax under this clause during previous years with respect to a branch that had remained closed during the whole of the year 2009-2010, for the purpose of determining the compounded tax payable for 2010-2011, the tax paid in respect of that branch shall not be reckoned.”;

(b) for sub-clause (v), the following sub-clause shall be substituted, namely:—

“(v) Where a dealer had paid tax under this clause for the previous year, the tax payable for the succeeding year under this clause shall be,

(a) one hundred and five per cent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year was rupees ten lakhs or below;

(b) one hundred and ten per cent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year was above rupees ten lakhs and upto rupees forty lakhs;

(c) one hundred and fifteen per cent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year was above rupees forty lakhs and up to rupees one crore; and

(d) one hundred and twenty five per cent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year exceeded rupees one crore :

Provided that the tax payable under this sub-clause by the dealers covered under Explanation 6 of this clause shall be at the appropriate percentage of tax mentioned in (a), (b), (c) or (d) above, of the tax re-determined under the said Explanation.”;

(c) after sub-clause (v), the following sub-clause shall be inserted, namely:—

“(vi) Where a dealer who opts for compounding under this clause has been transacting business under a brand name, the compounded tax payable under this clause shall not be less than the compounded tax payable had the business been run as a branch of the franchisee or of other franchisees.”

(iv) after clause (f), the following clause shall be inserted, namely:—

“(g) Any dealer in poultry or poultry meat which are brought from

outside the State may, at his option, instead of paying tax in accordance with the provisions of the said section, pay tax on the basis of the floor value fixed by the Commissioner from time to time at the rate of 12.5% during the time of entry of goods into the State.”

(5) in section 11,—

(i) after sub-section (3), the following sub-section shall be inserted, namely:—

“(3A) Notwithstanding anything contained in this Act, the tax collected by registered dealers under this Act at four per cent on the sales of coconut oil, copra and coconut oil cake for the return periods of May, 2007 and June, 2007 shall be deemed to have been validly collected.”;

(ii) in the proviso to sub-section (5), the word, letters and figures “30th June, 2009”, the word, letters and figures “30th September, 2010” shall be substituted; ”.

(6) in section 12, in the second proviso, after the words “Provided further that where the goods”, the words and symbols “except plywood, packing cases, splints and veneers” shall be inserted;

(7) in section 24, in sub-section (1), after the existing provisos, the following proviso shall be inserted, namely:—

“Provided also that the time limit for the completion of assessments for the year 2005-06, under this section shall be extended upto 31st March, 2011.”;

(8) in section 25, in sub-section (1), after the existing provisos, the following proviso shall be inserted, namely:—

“Provided also that the time limit for the completion of assessments for the year 2005-06, under this section shall be extended upto 31st March, 2011.”;

(9) in section 42, in sub-section (1), for the words “rupees forty lakhs”, the words “rupees sixty lakhs” shall be substituted;

(10) in section 44,—

(i) in sub-section (8), for the words “fifty per cent of the value of the goods”, the words “fifty per cent of the value of taxable goods” shall be substituted;

(ii) in sub-section (10),—

(a) after the words “books of accounts of the dealer”, the words, “unless proved otherwise” shall be inserted;

(b) in the proviso, after the words “the registering authority”, the words “within ten days of its usage” shall be inserted;

(11) in section 46,—

(i) in sub-section (3), after the existing proviso, the following proviso shall be inserted, namely:—

“Provided also that notwithstanding anything contained in this sub-section, in case of transport of notified goods for which advance tax has been paid under sub-section (16A) of section 47, to the shop, branches or godowns of the dealer mentioned in his certificate for registration, delivery note shall not be insisted, if the transport is accompanied by the proof of remittance of advance tax along with any of the other documents specified in this sub-section.”;

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

“(7) For the effective enforcement of the provisions of this Act, the Commissioner may, from time to time, issue necessary instructions for regulating the movement of vehicles carrying goods, through selected border check posts.”;

(12) after section 54, the following section shall be inserted, namely:—

“55. *Appeals to the 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, 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 the 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 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 such instalment thereof as might have become payable, as the case may be, where the appeal is against an assessment completed under sub-section (6) of section 23, or under section 24 or section 25.

(2) Where an appeal lies against any order under sub-section (1), any order issued under section 66 to rectify any error in such order shall also be appealable under the said sub-section.

(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 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 form and in such manner as may be prescribed.

(5) In disposing of an appeal, the 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 ;

(b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed ;

(c) or pass such other orders as he may think fit ; or

(d) in the case of any other order, confirm, cancel or vary such order :

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.

(6) The order of the 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 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.”;

(13) in section 56, in sub-section (2), in clause (b), after the words “an appeal to the”, the words and brackets “Deputy Commissioner (Appeals) or the Assistant Commissioner (Appeals) or” shall be inserted ;

(14) in section 58,—

(i) in sub-section (1), after the words “subordinate to him”, the words and brackets “other than that of the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) or” shall be inserted ;

(ii) in sub-section (2), in clause (b), after the words “an appeal to the”, the words and brackets “the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) or” shall be inserted ;

(15) in section 59, in sub-section (1), after the words “an order of”, the words, brackets and figure “the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) under section 55” shall be inserted ;

(16) in section 60,—

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

“(1) Any person objecting to an order passed by the Deputy Commissioner (Appeals) or 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.”;

(ii) sub-section (1A) shall be omitted ;

(iii) for sub-section (2), the following sub-section shall be substituted, namely:—

“(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 Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) 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 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 Deputy Commissioner (Appeals) or 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).”;

(17) in section 65, after the words and brackets “Deputy Commissioner (Appeals)”, the symbol, words and brackets “, Assistant Commissioner (Appeals)” shall be inserted ;

(18) after section 71, the following section shall be inserted, namely:—

“71A. *Penal provisions for the misuse of registration numbers.*— (1) Any person, who knowingly and willfully, uses a false registration number or uses a registration number of another person with a view to,

(i) evade payment of tax due, or

(ii) to claim any input tax credit, without actually effecting the purchase, or

(iii) to shield the identity of the person to whom the sale has been effected,

in the invoices issued or in the sale and purchase lists to be filed along with the returns under this Act, shall, on conviction by a Magistrate, be punished with simple imprisonment for a period which may extend to six months or with fine

not less than five times of the tax sought to be evaded, or both.

(2) The assessing authority may cancel his registration granted under this Act on conviction by the Magistrate under sub-section (1).

Explanation:— For the purpose of this section, return shall mean revised return if such revised return is filed and registration number shall mean Tax Payers Identification Number (TIN) or the Presumptive taxpayers Identification Number granted or generated under the provisions of this Act.”;

(19) in section 85, in sub-section (2), in sub-clause (b) of clause (x), after the words “to be furnished by an”, the words and brackets “Assistant Commissioner (Appeals) or” shall be inserted ;

(20) in section 94,—

(i) in sub-section (1), for the words “three Deputy Commissioners”, the words “three officers in the rank of Joint Commissioner or Deputy Commissioner” shall be substituted;

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

“(1A) If the dispute relates to the tax rate of a commodity, the details of the first seller, or the manufacturer of such goods in the State, as the case may be, shall be furnished by the applicant and they shall be made necessary parties to such application.”.

(iii) in sub-section (5), the words and brackets “including Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)”, shall be inserted at the end.;

(21) in the SCHEDULES,—

(a) in the First Schedule,—

(i) after serial number 3 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“3A. Artistic paintings sold through Art Galleries ” ;

(ii) in serial number 37, in the entries against it in column (2), the symbols and words “, vibhuti, rosaries, prayer beads, venthingas and kasuroopam not made of gold and robes for holy mass.” shall be added at the end ;

(iii) after serial number 38A and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted,

namely:—

“38B. Products made from water hyacinth and arecanut palm fronds ” ;

(iv) in serial number 49, in the entries in column (2), the words “excluding imported sugar,” shall be omitted ;

(v) in serial number 56, for the entries in column (2), the following entries shall be substituted, namely:—

“Products manufactured by Kudumbasree Units and sold by such units or its marketing agencies approved by the Government ;”

(b) in the Third Schedule,—

(i) after serial number 5 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“5A. Ayurvedic tooth powders ” ;

(ii) in serial number 15A, below the entries against it in columns (2) and (3), the following Note shall be inserted, namely:—

“*Note:* This entry shall be deemed to have come into force on the 1st day of April, 2005.”

(iii) after serial number 33 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“33A. Dahashamini, i.e. barks, herbs, seeds, and other plant parts, its mixtures, powders etc. used to make ayurvedic medicinal drinking water ” ;

(iv) after serial number 49 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“49A. Food products like, dry prawns/dry fish roasts, its chutneys and powders, coconut chutney powders and veppilai katti. ” ;

(v) after serial number 51A and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted,

namely:—

“51B. Ghee ” ;

(vi) in serial number 55, in the entries against it in column (2), the words “at the point of sale by dealers whose annual turnover of this item does not exceed rupees two crores” shall be omitted ;

(vii) after serial number 95 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“95A. Packaged drinking water of and above 20 litres ” ;

(viii) in serial number 124, in the entries against it in column (2), the words and bracket “sugar (imported)” shall be omitted ;

(ix) in serial No. 145, in the entries against it in column (2), the words “either prospectively or retrospectively” shall be added at the end ;

(c) in List A,—

(i) after serial No. 41 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely :—

“41A. Corrugated sheets of polypropylene ” ;

(ii) in serial No. 82, in item (1), for the entries against it in column (2), the following entries shall be substituted, namely :—

“Iron oxide including iron oxide pigments of all colour shades commonly called Red oxide, black oxide, yellow oxide etc.” ;

(iii) after serial No. 135 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely :—

“135A. Rubber latex dipped goods namely, industrial gloves, agricultural gloves and finger caps only. ”.

9. *Validation.*— (1) Notwithstanding anything contained in the Kerala Provisional Collection of Revenues Act, 1985 (10 of 1985) or in the Kerala Stamp Act, 1959 (17 of 1959) or in the Kerala Value Added Tax Act, 2003 (30 of 2004) or in any other law for the time being in force, during the period commencing on and from the 1st day of April, 2010 to the date of publication of this Act, during which the declared provision contained in the Kerala Finance Bill, 2010 (Bill No. 330 of the XII Kerala Legislative Assembly) were in force, anything

done or any action taken or any tax or duty collected by virtue of the provisions of the said Bill shall be deemed to have been validly done or taken or collected under the said Acts as if the said amendments had been in force on and from the 1st day of April, 2010 to the date of publication of this Act and no action shall lie against any dealer or authority on the ground of short levy or for refund of excess tax or duty and the tax or duty so collected or paid by a dealer or authority, if any, shall be paid over to the Government.

(2) Notwithstanding anything contained in the Kerala Value Added Tax Act, 2003 (Act 30 of 2004) any exemption or reduction of tax granted by virtue of the provisions of the Kerala Finance Bill, 2010 (Bill No. 330 of the XII Kerala Legislative Assembly) in respect of the period with effect on and from the 1st day of April, 2005 to the date of publication of this Act, shall be deemed to have been validly done and any tax collected or paid by a dealer at such higher rates shall be deemed to have been validly collected or paid and the tax so collected shall be paid over to the Government and shall not be refunded.”.