

THE KERALA FINANCE BILL, 2013  
(As passed by the Assembly)

A

*BILL*

*to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2013-2014.*

*Preamble.*—WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2013-2014;

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

1. *Short title and commencement.*—(1) This Act may be called the Kerala Finance Act, 2013.

(2) Save as otherwise provided in this Act, clauses (c) and (i) of sub-section (7) of section 4, sub-section (8), sub-clause (iv) of clause (c) of sub-section (9) of section 10 and section 11 shall come into force at once and the remaining provisions of this Act shall be deemed to have come into force on the 1st day of April, 2013.

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 hundred rupees”, the words “one thousand rupees” shall be substituted;

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

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

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

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

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

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

(8) in section 31, for the words “one rupee”, the words “ten rupees” and for the words “two annas”, the words “five rupees” shall, respectively, be substituted.

3. *Amendment of Act 35 of 1958.*—In the Kerala Money Lenders’ Act, 1958 (35 of 1958),—

(1) in section 4, in clause (i) of sub-section (2), for the words “five thousand rupees”, the words “six thousand rupees” shall be substituted;

(2) in section 11B, after the words “returns, forms and other statements”, the words “including revised returns, forms and other statements” shall be inserted.

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

(1) in section 4, in sub-section (1), for the words “One hundred rupees”, the words “Five hundred rupees” shall be substituted;

(2) in section 28,—

(a) section 28 shall be renumbered as sub-section (1) thereof and in sub-section (1) so renumbered, for the words “The consideration, if any,” the words “The Consideration, if any, the fair value of the land” shall be substituted;

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

“(2) In the case of instruments relating to immovable property chargeable with an *ad valorem* duty on the fair value of the land and property and not on the value set forth in the instrument or consideration, such instrument shall fully and truly set forth the value of all other properties including building, if any, in the land involved.”;

(3) in section 29,—

(a) in sub-section (1), the following words shall be added at the end, namely:—

“or on the fair value of each such separate part and value of all other properties therein including building, if any, whichever is higher.”;

(b) in sub-section (2), the following words shall be added at the end, namely:—

“or on the fair value of such separate part and value of all other properties therein including building, if any, whichever is higher.”;

(c) in sub-section (3), the following words shall be added at the end, namely:—

“or on the fair value of the property and value of all other properties therein including building, if any, whichever is higher.”;

(4) in section 31, in sub-section (1), for the words “such amount not exceeding ten rupees and not less than one rupee as the Collector may in each case direct”, the words “fifty rupees” shall be substituted;

(5) in section 34, in clause (a) to the proviso, for the words “five rupees”, occurring in both places, the words “ten rupees” and for the words “equal to ten times”, the words “equal to twenty times” shall, respectively, be substituted;

(6) in section 39, in clause (b) of sub-section (1), for the words “five rupees” occurring in both places, the words “ten rupees” shall be substituted;

(7) in the SCHEDULE,—

(a) in serial number 10, for the entry in column (3), the following entry shall be substituted, namely:—

“Ten thousand rupees”;

(b) in serial number 15, for the entry in column (3), the following entry shall be substituted; namely:—

“Five hundred rupees”;

(c) in serial number 17, for the entry in column (3), the following entry shall be substituted, namely:—

“One rupee for every rupees 1000 or part thereof, of the value of the share, scrip or stock, as the case may be.”;

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

<p>“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</p>	<p>Five 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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| (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.”;

(e) 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 in section 2(d) not being a transfer charged or exempted under No. 55 of immovable property situated,—

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| (i) Within the Municipalities/ Townships/Cantonments other than Corporations. | Six 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. |
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- (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. 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.
- (v) Conveyance as stated in (iv) above, in respect of the whole or portion of the property involved in the previous conveyance when executed within the 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 (iv) above, whichever is higher.
- (vi) Conveyance as stated in (iv) 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 (iv) 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.”;

(f) in serial number 23,—

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

“Twenty rupees”;

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

“Fifty rupees”;

(g) in serial number 40,—

(i) in clause (b),—

(a) in sub-clause (i), in the entry in column (3), the words, letters and figures “subject to a maximum of Rs. 250” shall be omitted;

(b) in sub-clause (ii), in the entry in column (3), the words, letters and figures “subject to a maximum of Rs. 250” shall be omitted;

(ii) in clause (c), in the entry in column (3), the words, letters and figures “subject to a maximum of Rs. 250” shall be omitted;

(iii) in clause (d), in the entry in column (3), the words, letters and figures “subject to a maximum of Rs. 250” shall be omitted;

(h) in serial number 43,—

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

“Five thousand rupees”;

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

“One thousand rupees”;

(i) in serial number 44, in clause (f), for the entries against it in columns (2) and (3), the following entries shall, respectively, be substituted, namely:—

“When authorising a person other than his father, mother, wife, husband, son, daughter, brother or sister to sell any immovable property or giving authority or power to a promoter or a developer, by whatsoever name called, to make constructions or develop, sell or transfer (in any manner whatsoever) any immovable property situated in Kerala.

The same duty as a conveyance (No. 21 or 22, as the case may be) for the fair value of land or for the amount of the consideration, whichever is higher or the estimated cost as certified by a Chartered Engineer of proposed construction or development of such property, as the case may be.”;

(j) in serial number 51, in clause (b), in the entry in column (3), for the words “One hundred rupees”, the words “ Five hundred rupees” shall be substituted;

(k) in serial number 54, in clause (b), for the entry in column (3), the following entry shall be substituted, namely:—

“Two hundred and fifty rupees”.

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

(1) for section 52A, the following section shall be substituted, namely:—

“52A. *Fees on Memorandum of Appeal against the order of Income Tax Appellate Tribunal and Wealth Tax Appellate Tribunal.*— Notwithstanding anything contained in section 52, the fee payable on a memorandum of appeal filed before the High Court against the order of Income Tax Appellate Tribunal under the Income Tax Act, 1961 (Central Act 43 of 1961) and of the Wealth Tax Appellate Tribunal under the Wealth Tax Act, 1957 (Central Act 27 of 1957), shall, respectively, be at the rates specified in sub-items (C) and (D) of item (iii) of article 3 of Schedule II.”;

(2) after section 69, the following section shall be inserted, namely:—

“69A. *Refund of court fee in case where the dispute is settled under section 89 of the Code of Civil Procedure.*—Where a suit, appeal or other proceeding before any court is settled by recourse to section 89 of the Code of Civil Procedure, 1908 (Central Act 5 of 1908), the whole court fee paid on the plaint/Memorandum of Appeal or other proceedings, except in interlocutory matters, shall be ordered by the court to be refunded to the parties concerned by whom the court fee was paid.”;

(3) in section 76, in sub-section (1), for the words “in respect of appeals or revisions”, the words “in respect of original petitions, original applications, appeals or revisions” and for the words “appeal or revision”, the words “original petition, original application, appeal or revision” shall, respectively, be substituted;

(4) in the SCHEDULE II,—

(a) in article 3, in sub-item (C) of item (iii),—

(i) the words and figures “or the Wealth Tax Act, 1957” in column (2) shall be omitted;

(ii) for the words “Five hundred rupees” in column (3) against clause (d) in column (2), the words “Ten per cent of relief sought for, subject to a minimum of five hundred rupees” shall be substituted;

(iii) after sub-item (C) and the entries against it in column (3), the following sub-item and entries shall, respectively, be inserted, namely:—

“(D) From an order of the Appellate Tribunal under the Wealth Tax Act, 1957,—

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| (a) Where the total net wealth of the assessee as computed by the Assessing Officer, in the case to which the appeal relates is one lakh rupees or less | Five hundred rupees.  |
| (b) Where such net wealth exceeds one lakh rupees but does not exceed two lakhs rupees  | One thousand and five hundred rupees.   |
| (c) Where such net wealth exceeds two lakhs rupees  | One per cent of the assessed net wealth, subject to a maximum of ten thousand rupees. |

- (d) Where the subject matter of an appeal relates to any matter, other than those specified in clauses (a) to (c) above      Ten per cent of the relief sought for, subject to minimum of five hundred rupees.”;

(b) in article 4, for the words and figures “under section 39 of the Arbitration Act, 1940” in column (2), the words and figures “under the Arbitration and Conciliation Act, 1996” shall be substituted;

(c) in article 10, for clause (g) and the entries against it in column (3), the following clause and entries shall, respectively, be substituted, namely:—

“(g) Application for attestation of private documents intended to be used outside India,—

- (i) which involves verification of genuineness of the document      Hundred rupees  
(ii) which requires counter signature after attestation by a Notary      Fifty rupees.”.

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

(1) in section 17,—

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

“Provided also that all assessments pending as on 31st March, 2013 shall be completed on or before 31st March, 2014.”;

(b) in sub-section (8),—

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

“Provided that all such assessments or re-assessments pending as on 31st March, 2013 shall be completed on or before 31st March, 2014.”;

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

“Provided also that all such modified assessments or modified re-assessments or remanded assessments pending as on 31st March, 2013 shall be completed on or before 31st March, 2014.”;

(2) in section 23B,—

(a) in sub-section (3), for the words and figures “30th September, 2011”, the words and figures “31st December, 2013” shall be substituted;

(b) in sub-section (4), for the words and figures “30th September, 2011”, the words and figures “31st December, 2013” shall be substituted;

(c) the proviso shall be omitted;

(d) for sub-section (7), the following sub-section shall be substituted, namely:—

“(7) Notwithstanding anything contained in any order, decree or judgment of any court, tribunal or appellate authority, if an assessee opts to settle his arrears as per this section,—

(i) he shall withdraw all cases pending before any court, tribunal or appellate authority relating to the arrears under option; and

(ii) if an order, decree or judgment is passed by any court, tribunal or appellate authority relating to the arrears already settled under option, giving reduction in liability with regard to such arrears, no refund shall be allowed with respect to such arrears covered under such order, decree or judgment; and

(iii) no appeal shall lie in any court, tribunal or appellate authority, with respect to the amount settled under this section.”;

(3) in section 47, in item (a), for the words “rupees two lakhs”, the words “rupees eight lakhs” shall be substituted;

(4) in the SCHEDULE, in serial number “2. Foreign Liquor”, against item “(ii) Other than Beer and Wine”, under the heading “Rate of tax (per cent)”, for the figure “100”, the figure “105” shall be substituted.

7. *Amendment of Act 7 of 1975.*—In the Kerala Building Tax Act, 1975 (7 of 1975), in the SCHEDULE, under the heading “Other Buildings”, after Note (2), the following Note shall be inserted, namely:—

“(3) In the case of buildings having a plinth area of 185.87 square metres or more and completed on or after the 1st day of April, 2013 in which there are installations for rainwater harvesting, waste treatment at source and solar panels having such measurements and specifications as may be specified by the Government by notification in the Gazette, the rate of building tax shall be reduced by 50 per cent.”.

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

(1) after section 4, the following section shall be inserted, namely:—

“4A. *Exemption to United Nations Organization or similar international bodies.*—Notwithstanding anything contained in this Act, no tax under this Act shall be levied in respect of any luxury under this Act provided to the employees, representatives and delegates of United Nations or other similar international bodies and such exemption shall be subject to such conditions as may be prescribed.”;

(2) in section 5B, after the words “returns, forms and other statements”, the words “including revised returns, forms and other statements” shall be inserted;

(3) in section 6,—

(a) in sub-section (4), for the existing proviso, the following provisos shall be substituted, namely:—

“Provided that all assessments relating to the years up to and including the year 2007-08, pending as on 31st March, 2013, shall be completed on or before 31st March, 2014:

Provided further that in cases where any investigation or inquiry is pending under this Act or where any assessment cannot be completed within the period specified under this section, the Deputy Commissioner may, for good and sufficient reasons, extend the period of completion of the assessment including escaped assessment under sub-section (5) beyond the period specified in this section.”;

(b) in sub-section (5), for the words and symbol “hotel/house boat”, the word “proprietor” shall be substituted;

(4) in section 17B, in item (a) of sub-section (1), for the words “rupees four lakhs”, the words “rupees eight lakhs” shall be substituted.

9. *Amendment of Act 15 of 1991.*—In the Kerala Agricultural Income Tax Act, 1991 (15 of 1991), in section 3, for the proviso, the following proviso shall be substituted, namely:—

“Provided that no tax shall be charged on any person other than a company registered under the Companies Act, 1956 (Central Act 1 of 1956) with effect from 1st April, 2013.”.

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

(1) in section 6, in sub-section (1),—

(a) in the Table,—

(i) in serial number 1, for the figure “15” in column (4), the figure “20” shall be substituted;

(ii) in serial number 3, for the entry in column (2), the following entry shall be substituted, namely:—

“Carry bags made of plastic including polypropylene, which have a vest type self carrying feature to carry commodities”;

(iii) after serial number 3 and the entries against it in columns (2), (3) and (4), the following serial number and entries shall, respectively, be inserted, namely:—

“3A. Disposable plates, cups and \*\*\* 20”;  
leaves, made of plastic.

(b) in clause (d), for the figures and symbol “13.5%”, occurring in both places, the figures and words “14.5 per cent” shall be substituted;

(c) in clause (f), for the figures and words “13.5 per cent”, the figures and words “14.5 per cent” shall be substituted;

(d) in the twelfth proviso, the words and figures “with effect from 1st April, 2006” shall be added at the end;

(e) after the thirteenth proviso, the following provisos shall be inserted, namely:—

“Provided also that the tax on the sale of cardamom, at the point of auction only, conducted at the auction centre holding a valid license issued by the Spices Board under the Cardamom (Licensing and Marketing) Rules, 1987, shall be at the rate of two per cent:

Provided also that cooked food and beverages sold by Milk Suppliers’ Co-operative Society registered under the Kerala Co-operative Societies Act, 1969 (21 of 1969) through their canteens established at their places of business shall be exempted from tax with effect from 1st April, 2011.”;

(2) in section 8,—

(a) in clause (b), for the letter and word “M-Sand”, the words “Manufactured sand” shall be substituted;

(b) in clause (g), for the figures and symbol “13.5%”, the figures and words “14.5 per cent” shall be substituted;

(c) after clause (g), the following clause shall be inserted, namely:—

“(h) any dealer, who is an importer or a manufacturer of cigarettes and similar products mentioned in serial number 1 of the Table in clause (a) of sub-section (1) of section 6, may, at his option, pay, in such manner and subject to such conditions and restrictions as may be prescribed, in lieu of the tax payable by him on such goods under the said sub-section, tax at the rate of 20 per cent of the maximum retail price of such goods.

*Explanation:*—For the purpose of this clause, maximum retail price in respect of the goods means the maximum price printed on the package of any goods at which such goods may be sold to the ultimate consumer:

Provided that where a registered dealer has purchased any goods,—

(a) from an importer or a manufacturer who has opted for payment of tax under this clause; or

(b) from another registered dealer where the tax on the maximum retail price of such goods was paid in the State on an earlier sale,

such dealer shall, notwithstanding anything contained in this Act, but subject to such conditions and restrictions as may be prescribed, be exempted from payment of tax under clause (a) of sub-section (1) of section 6 in respect of the sale of such goods and shall be entitled to recover from the buyers the amount of tax paid by him at the time of purchase of such goods and the turnover of such goods shall not be included in the total turnover for the purpose of sub-section (5) of section 6, where the dealer opts for payment of tax in accordance with the said sub-section in respect of goods other than the goods covered under this clause:

Provided further that a dealer who opts payment of tax under this clause shall not allow any trade discount or incentive in terms of quantity of goods in relation to any sale of goods covered under the clause, effected by him, for the purpose of calculating his tax liability.”;

(3) in section 15, in sub-section (1), for the words “five lakh rupees”, the words “ten lakhs rupees” shall be substituted;

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

“18B. *Special provision for one-time incentive to new registrants.*— Notwithstanding anything contained in this Act, dealers who were liable to take registration under this Act, but had not taken registration, may voluntarily take registration between 1st April, 2013 and 30th September, 2013 and such dealers shall not be liable to tax or penalties with respect to the transactions prior to 1st April, 2013:

Provided that this section shall not be applicable to the transactions of dealers who were,—

- (a) importers;
- (b) works contractors;
- (c) manufacturers, but excluding dealers coming under sub-clause (i) of clause (c) of section 8;
- (d) other dealers referred to in sub-section (1) of section 6;
- (e) companies; and
- (f) dealers against whom penal proceedings were initiated for non-registration and non-payment of tax under this Act, before 1st April, 2013:

Provided further that hospitals run by charitable institutions which avail exemption under the Income Tax Act, 1961 (Central Act 43 of 1961) and purchasing medicines from compounded dealer after paying tax under clause (e) of section 8 shall be exempted from tax on their sale of such medicines and on the sale of laboratory store items and consumables to their patients:

Provided also that, with regard to such hospitals which were liable to take registration under this Act, but had not taken registration till 31st March, 2013 shall get itself registered on or before 30th June, 2013 to avail the concessions as per the foregoing proviso for the period from 1st April, 2005 to 31st March, 2013.”;

(5) in section 24, in sub-section (1), for the fourth proviso, the following proviso shall be substituted, namely:—

“Provided also that the assessments pending as on 31st March, 2013 under this section shall be completed on or before 31st March, 2014.”;

(6) in section 25, in sub-section (1), for the third proviso, the following proviso shall be substituted, namely:—

“Provided also that the assessments pending as on 31st March, 2013 under this section shall be completed on or before 31st March, 2014.”;

(7) after section 25A, the following section shall be inserted, namely:—

“25B. *Extension of period of limitation for assessments in certain cases.*— Notwithstanding anything contained in section 24 or in section 25, in cases 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 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.”;

(8) in section 48, in sub-section (1), the following sentence shall be added at the end, namely:—

“A fee of one hundred rupees shall be payable to Government on each transit pass so issued.”;

(9) in the SCHEDULES,—

(a) in the FIRST SCHEDULE,—

(i) after serial number 42 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

“42A. Rice including broken rice, puffed rice, parched rice and beaten rice

(1) Rice other than paddy	1006
(2) Puffed rice, parched and beaten rice	1904.20.00
(3) Broken rice	1006.40.00”;

(ii) after serial number 61 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

“62. Products manufactured and sold by <i>Theeramythri</i> units approved by the Government under its brand name at the point of sale by them.	*****”;
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(b) in the SECOND SCHEDULE,—

(i) after serial number 1 and the entries against it in columns (2) and (3) the following serial number and entries shall, respectively, be inserted, namely:—

“2 Ice 2201.90.10”;

(ii) for serial number 6 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be substituted, namely:—

“6. Solar energy devices and spare parts

(1) Solar cells	8541.40.11
(2) Solar lanterns and lamps	9405.50.40
(3) Parts of solar lanterns and lamps of—	
(a) glass	9405.91.00
(b) plastic	9405.99.00
(4) Solar energy equipment	****
(5) Solar water heaters and systems	****
(6) Solar crop driers and systems	****
(7) Solar refrigerations, solar cold storages and solar air-conditioning systems	****
(8) Solar stills and desalination systems	****
(9) Solar pumps based on solar thermal and solar photovoltaic conversion	****
(10) Solar power generating system	****
(11) Solar cookers	****
(12) Concentrating and pipe type solar collectors	****
(13) Flat plate solar collectors	****
(14) Solar photovoltaic modules and panels for water pumps and other application	****



(d) in LIST A,—

(i) after serial number 84 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted namely:—

“84A. Lead oxide 2824”;

(ii) in serial number 135A, in the entry in column (2), after the words “agricultural gloves”, the words “household gloves” shall be inserted;

(iii) in serial number 174, after item (10) and the entries against it in columns (2) and (3), the following item and entries shall, respectively, be inserted, namely:—

“(11) HDPE woven fabrics commonly called ‘agro-shade net’ \*\*\*\*\*”.

11. *Levy and collection of cess on wedding celebrations.*—(1) There shall be levied and collected a cess to be called *Mangalya Nidhi Cess* on every wedding and its connected celebrations conducted in hotels having the classification of three star and above or in auditoriums with a seating capacity of above five hundred including that of dining halls, at the rates specified in the Table below, namely:—

TABLE

(i)	Hotels of three star and above	Rs. 10,000
(ii)	Air conditioned auditorium situated in Municipality area	Rs. 10,000
(iii)	Air conditioned auditorium situated in Panchayat area	Rs. 7,500
(iv)	Other auditoriums situated in the area of Municipality	Rs. 5,000
(v)	Other auditoriums situated in Panchayat area	Rs. 3,000

(2) The cess shall be collected from the person from whom the charges or rent for such celebration are received by the proprietor of such hotel or auditorium, as the case may be, and shall be remitted to Government Treasury in the Head of Account of *Mangalya Nidhi* on or before the 15th day of every month.

(3) The proprietor of such hotel or auditorium shall file a statement in such form as may be prescribed and submit the same along with the proof of remittance of *Mangalya Nidhi Cess* to the assessing authority under the Kerala Tax on Luxuries Act, 1976 (32 of 1976) having jurisdiction over the area, on or before the 15th day of every month. He shall also keep a register containing the details of remittance of *Mangalya Nidhi Cess* in such manner as may be prescribed.

(4) The statement referred to in sub-section (3) may be filed and the amount of cess may also be paid electronically by the proprietor through the website of the Commercial Taxes Department, Government of Kerala.

(5) The proprietor of the establishment entrusted with the collection of the cess shall apply for obtaining a unique identification number to the assessing authority under the Kerala Tax on Luxuries Act, 1976 (32 of 1976) having jurisdiction over the area where such establishment is situated, in such manner as may be prescribed and the assessing authority shall allot the same to the establishment.

(6) Where any proprietor of a hotel or an auditorium as stated in sub-section (1) permits any person to conduct a wedding celebration without the payment of cess under this section, such proprietor shall be liable to pay such amount of cess as if he had conducted the wedding celebration and such amount shall be recovered from him as if it is an arrear due from him under the Kerala Tax on Luxuries Act, 1976 (32 of 1976).

(7) The Government may, after due appropriation made by the Legislature by law in this behalf, utilise such sums of money for the purposes specified in the *Mangalya Nidhi Scheme* framed by the Government.

*Explanation.*—For the purpose of this section,—

(a) the word “proprietor” shall include the person who for the time being is in-charge of management of such hotels or auditoriums, as the case may be;

(b) the word “auditorium” shall include hall and *kalyanamandapam* also;

(c) the word “prescribed” means prescribed by rules made by the Government in this behalf.

(8) The provisions regarding the assessment and recovery of tax in the Kerala Tax on Luxuries Act, 1976 shall *mutatis mutandis* apply to the assessment and recovery of cess under this section.

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