

Eleventh Kerala Legislative Assembly
Bill No. 189

THE KERALA FINANCE BILL, 2004

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A

BILL

to give effect to certain financial proposals of the Government of Kerala for the financial year 2004-2005.

Preamble.—WHEREAS it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2004-2005;

Be it enacted in the Fifty- fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Kerala Finance Bill, 2004.

(2) Sub-clause (14) of clause 3 and sub-clause (1) of clause 5 of the Bill shall come into force on the date of introduction of the Bill in the Legislative Assembly and the remaining provisions shall come into force on the 1st day of April, 2004.

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

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

“Provided further that the Government may specify, by notification, the rate of interest under sub-section (1) from time to time.”;

(2) in section 16B, in sub-section (1A), for the words “one hundred rupees” the words “three hundred rupees” shall be substituted.

(3) after section 16B, the following section shall be inserted, namely:—

“16C. *Fees for filing Interlocutory Applications.*—Every interlocutory application prescribed by the Government and filed before the authorities under this Act specified below, other than those filed by officers empowered by Government, shall be accompanied by the following fees, namely:—

(a) before any Appellate Authority - One hundred and fifty rupees.

(b) before any Revisional Authority - One hundred and fifty rupees.”;

(4) in section 20A, in sub-section (1A), for the words "two hundred and fifty rupees" the words "seven hundred rupees" shall be substituted.

3. *Amendment of Act 15 of 1963.*—In the Kerala General Sales Tax Act, 1963,—

(1) in section 2,—

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

"(vi a) "Books of Accounts" means and includes ledger, day book, cash book, accounts book and other records whether kept in written form or print-outs of data stored in a floppy, disc, tape or any of the forms of electro magnetic data storage device.

(vi aa) "Brand name" means a name or trade mark registered or not registered under the Trade and Merchandise Marks Act, 1958 (Central Act 43 of 1958) and includes a name or mark such as a symbol, monogram, label, signature or intended words or any writing which is used in relation to a product for the purpose of indicating or so as to indicate, a connection in the course of trade between the product and a dealer using such name or work with or without any indication of the said dealer;"

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

"(x a) "document" includes written or printed records of any sort, title deed and electronic records as defined in the Information Technology Act, 2000, (Central Act 21 of 2000);"

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

"(xi a) "Fair market price" means the sale price for the sale of goods fixed by the assessing authority, if he has reason to believe that the dealer has practiced under valuation and the sale price shall be the value or price at which the goods of the like kind or quality sold or capable of being sold in the open market or the price collected from the Civil Supplies Corporation or Statistics Department or other reliable sources or from reputed dealers on the date of sale of such goods;"

(iv) in clause (xxvii),—

(a) in sub-clause (i) of Explanation (1A), after the words " in the execution of such contract" the following shall be added at the end, namely:—

“but shall not include the amount received or receivable by the contractor from the awarder for the execution of the contract towards labour charges and other service charges.”;

(b) after sub clause (iii) of Explanation (1A), the following sub-clause shall be added, namely:—

“(iv) The turnover in respect of liquor imported or manufactured at any distillery, brewery, winery or other manufactory established under section 14 of Abkari Act, 1 of 1977, shall include any duty of excise payable by such importer or manufacturer.”;

(2) in section 4, in clause (c) of sub-section (3), for the words “one lakh fifty thousand rupees” the words “three lakh rupees” shall be substituted;

(3) in clause (i) of sub-section (2C) of section 5, after sub-clause (b), the following clause shall be inserted, namely:—

“(c) by any manufacturer, distillery, brewery, winery or other manufactory established under section 14 of Abkari Act, 1 of 1977, shall be liable to pay turnover tax on the turnover including any duty of excise leviable on such liquor at the hands of such person, whether such duty is paid by such person or any subsequent dealer as per the provisions in section 18 of the said Act.”;

(4) in section 5B,—

(i). for the words and figures “serial number 46 and 60 of the First Schedule”, the words and figures “serial number 46, 46A and 60 of the First Schedule” shall be substituted;

(ii). the existing section shall be numbered as sub-section (1) of that section and after the sub-section (1) as so numbered, the following sub-section shall be inserted, namely:—

“(2) Catering units which supply cooked food to hotels, parties in connection with marriages and other ceremonial functions, whose total turnover in a year exceeds rupees five lakhs shall pay an amount of rupees five hundred per annum for every one lakh rupee or part thereof in excess of rupees five lakhs as licence fee in such manner as may be prescribed.”;

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

“5BA. *Levy of licence fee on lottery tickets.*—Any dealer liable to pay tax under sub-section (1) of section 5 shall pay licence fee per draw at the following rates, in lieu of tax payable under that section, namely:—

“(a.) Paper Lottery—

| | |
|--------------------------------------|---|
| (i) Weekly lotteries | Rs. 25,000 |
| (ii) Bi-weekly lotteries | Rs. 30,000 |
| (iii) Monthly lotteries | Rs. 60,000 |
| (iv) Bumper/Super/Festival lotteries | Rs. 1,10,000 |
| (v) Mega Bumper lotteries | Rs. 3,10,000 |
| (b) On-line lotteries | Rs. 5,000 for weekly draw per one retail outlet |

Explanation.— For the purpose of this section “retail outlet” means any premises where vending machine is placed for the purpose of selling on-line lottery tickets to customers and each vending machine from which tickets are generated shall be deemed to be a separate retail outlet.”;

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

“5C. *Computation of taxable turnover of a dealer in respect of transfer of property involved in the execution of the works contract.*—The taxable turnover of a dealer in respect of transfer of property involved in the execution of the works contract, who has not opted, compounding rate of tax under section 7 and the circumstances in which the allowable expenses are not ascertainable from the books of accounts, the taxable turnover of works contractor shall be computed after deducting labour and other charges as specified in the table below,—

TABLE

| Serial Number | Type of works contracts | Labour or other charges as a Percentage value of the works Contract. |
|---------------|--|--|
| (1) | (2) | (3) |
| 1. | Electrical contract | 20 |
| 2. | All structural contract | 30 |
| 3. | Sanitary contract | 33.5 |
| 4. | Retrading contract | 50 |
| 5. | Dyeing and Textile Printing contract | 50 |
| 6. | Photography and Printing contract | 30 |
| 7. | Sculptural contracts or contracts relating to arts | 70 |
| 8. | Refrigeration, air conditioning or other machinery, rolling shutters, cranes installation contract | 15 |
| 9. | All other contract | 30 |

(7). in section 7,

(i) in sub-section (1),—

(a) in clause (a), for the words “two hundred per cent”, the words “one hundred and thirty per cent” shall be substituted;

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

“(aa) an application for compounding tax as provided in clause (a), shall be filed before the assessing authority on or before 31st May of the respective financial year and the assessing authority shall issue the order accepting or rejecting the application on or before the 30th day of June thereof.”;

(c) in clause (b), for the Explanation, the following Explanation shall be substituted, namely:—

“*Explanation*:—For the purpose of this clause primary crusher shall also be reckoned for computation of the quantum of compounded tax and the rate of compounded tax applicable to primary crusher shall be 50 per cent of the rates mentioned in items (i), (ii), and (iii) above.” ;

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

“(7) Notwithstanding anything contained in sub-section (1) of section 5, every contractor in civil works may, at his option, instead of paying tax in accordance with clause (iv) of that sub-section, pay tax at the rate of two per cent on the whole amount of contract.

Explanation.—For the purpose of this section “civil works” means construction of new buildings, bridges, roads, runways, dams, canals, wells, ponds, swimming pools, water tanks or culvert including any masonry work or any other work of the like nature as may be notified by Government in this behalf, from time to time, but shall not include any improvement or upgradation of such civil work by means of fixing or laying of all kinds of floor tiles, mosaic tiles, slabs, stones, marbles, glazed tiles, painting, polishing, partitioning, wall paneling, interior decoration, false sealing, carpeting, electrification, air conditioning or any other improvement on an existing structure.”;

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

“(7C) Every awarder shall obtain from the contractor or assessee who is liable to pay tax under sub-section (1) of section 5 and who opted payment of tax under section 7, a declaration from the contractor or assessee with the details of tax liability at the time of every payment in relation to the works contract including the advance payment:

Provided that the awarder shall collect quarterly certificate issued by the assessing authority showing the tax liability or the tax remittance, as the case may be, of the contractor upto the previous quarter from the contractor or assessee:

Provided further that the awarder shall be personally liable for any tax escaped from collection for the reason of payments effected without obtaining the certificate as stated above.”;

(8) in section 12, after sub-section (1), the following sub sections shall be inserted, namely:—

“(2) The burden of proving that the dealer has not received fair market price on any transaction shall lie on such dealer.

(3) The burden of proving the genuineness of the transport of goods using the documents prescribed in section 29, shall lie on such dealer”.

(9) in section 14,—

(i) in sub-section (1),—

(a) for clauses (a) to (d), the following clauses shall be substituted, namely:-

| | |
|--|---|
| “(a) Where the total turnover is less than three lakh rupees | Five hundred rupees |
| (b) Where the total turnover is three lakhs rupees and above but is less than ten lakhs rupees | Seven hundred and fifty rupees |
| (c) Where the total turnover is ten lakhs rupees and above but less than fifty lakhs rupees | One thousand rupees plus twenty five rupees for each lakh or part thereof above ten lakhs |
| (d) Where the total turnover is fifty lakhs and above | Two thousand rupees plus fifty rupees for each lakh or part thereof above fifty lakhs: |

Provided that the total registration fee payable shall in no case exceed twenty thousand rupees.

(b) in the second proviso, for the words "one thousand rupees" the words "one thousand and five hundred rupees" shall be substituted;

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

"Provided that the certificate issued to casual traders shall be valid for a period of three months from the date of issue of the certificate." ;

(ii) in sub-section (3), for the words "one hundred rupees" the words "one hundred and fifty rupees" shall be substituted;

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

"(3A) A dealer conducting exhibitions, exchange melas or any prize schemes for sales promotion, shall obtain a written permission from the assessing authority, in whose jurisdiction the dealer is registered under the Act, for conducting the same by remitting a fee of rupees five hundred for each such schemes and the assessing authority shall issue a certificate in the manner prescribed and such certificate shall be exhibited at the place where exhibition/exchange melas or prize schemes are conducted.";

(iv) after sub-section (5), the following sub-sections shall be inserted, namely:—

"(5A). A certificate issued under sub-section (2) shall be valid for a period of one year and shall be renewed annually on payment of the fees as specified below:—

| | |
|---|--|
| (a) dealers registered under the Kerala General Sales Tax Act, 1963 | Rs. 500 (Rupees five hundred) per year |
| (b) dealers registered under the Kerala General Sales Tax Act, 1963 and the Central Sales Tax Act, 1956 | Rs. 1,500 (Rupees One thousand and five hundred) per year. |

(5B) Every registered dealer shall be issued an electronic identity card subject to such conditions as may be notified by Government in this behalf.;"

(10) in section 15,—

(i) in sub-section (4), for the words "one hundred rupees" the words "one hundred and fifty rupees" shall be substituted;

(ii) in sub-section (6), for the words "one hundred rupees" the words "one hundred and fifty rupees" shall be substituted;

(11) in section 17, in sub-section (8), after the proviso, the following proviso, shall be inserted, namely:—

“Provided further that any modified assessment or modified reassessment in pursuance of an order of the appellate or revisional authority shall be completed within a period of one year from the expiry of the date of the order.”;

(12) in section 19B, in sub-section (1), for the words “prevailing market price” the words “fair market price” shall be substituted;

(13) in section 23, for sub-section (3A), the following sub-section shall be substituted, namely:—

“(3A) Where any dealer has failed to include any turnover or taxable turnover of his business or to pay the tax due thereon on the taxable turnover in any return filed or where any turnover or tax due has escaped assessment, interest under sub-section (3) shall accrue on the tax due in the turnover with effect from, such date on which the tax due would have fallen due for payment, has the dealer included the same in the return relating to the period to which the turnover or tax, as the case may be, relates.”;

(14) after section 23AA, the following section shall be inserted, namely:—

“23B. *Reduction of interest in certain cases.*—(1) Notwithstanding anything contained in this Act, or in any judgment, decree or order of any Court or Tribunal, an assessee, who is in arrears to pay tax or any other amount due under this Act upto the period ending on 31st March, 2003 may opt for settling the arrears, by availing a reduction of interest, by paying the amount as shown below:—

(i) Outstanding tax amount along with 30 per cent of interest already due on the date of payment, if paid on or before 29th February, 2004.

(ii) Outstanding tax amount with 40 per cent of interest already due on the date of payment if paid on or before 31st March, 2004:

Provided that the reduction in interest granted under this section shall be applicable to cases in which revenue recovery proceedings have already been initiated and where the amount is settled under this section, the assessing authority shall withdraw the revenue recovery proceedings against such assessee:

Provided further that the assessing authority shall have the power to collect the tax advised for revenue recovery.

(2) A dealer who opt for payment of the arrears under this section shall make an application to the assessing authority in writing on or before the 15th February, 2004.

(3) On receipt of an application under sub-section (2), the assessing authority shall intimate the quantum of tax or other amount due under this Act and the interest payable under sub-section (3) of section 23 as on date of payment after allowing the reduction of interest under sub-section (1).

(4) Where any second appeal or revision filed by the Government is pending against any order or proceeding giving rise to any demand and an assessee has opted to avail himself of the benefit under this section in respect of such demand, such appeal or revision may be continued as if the dealer had not opted for the benefit under this section.”;

(15) in section 28A, in sub-section (1), for the words “prevailing market price”, the words “fair market price” shall be substituted.;

(16) in section 30 E, in sub-section (9), for the words “rupees five hundred”, the words “ rupees seven hundred” shall be substituted.”;

(17) in section 45A, in sub-section (5A), for the words “ rupees two hundred” and “rupees five hundred”, the words “rupees three hundred ” and “rupees seven hundred” shall, respectively, be substituted;

(18) *Amendment of the Schedule,—*

(i) in the First Schedule,—

- (a) serial number 6 in column (1) and the entries against it in columns (2) to (4) shall be omitted.
- (b) against serial number 20, in column (4) for the figure ‘4’ the figure ‘1’ shall be substituted;
- (c) serial number 27 in column 1 and the entries against it in columns (2) to (4) shall be omitted.
- (d) after serial number 46 in column (1) and the entries against it in column (2) to (4) the following serial number and entries shall respectively be inserted, namely:—

| | | | |
|-------|---|-----|---|
| “46A” | cooked food including beverages, not falling under entry 60 of the Schedule, sold to Airline service Companies and Institutions, Shipping Companies for serving in Air craft, ships or steamers or served in Air craft, ship or steamers” | do. | 8 |
|-------|---|-----|---|

- (e) against item No.1 or serial No 54, for the figure in column (4), the figure '12' shall be substituted;
- (f) serial numbers 55, 56, 62, 64, 82 and 87 in column (1) and the entries against each of them in columns (2) to (4) shall be omitted.
- (g) against serial number 92, the entries in columns (2) to (4) shall be renumbered as item (i) thereof and after the entry as so numbered the following item shall, respectively, be inserted, namely:—

| | | |
|--|--|----|
| (ii) Fresh milk including pasteurised, toned or reconstituted milk | At the point of first sale in the State by a dealer who is liable to tax under section 5 | 2" |
|--|--|----|

(h) after serial number 92 A in column (1) and entries against it in columns (2) to (4) the following serial numbers and entries shall be inserted;

| | | |
|---------------------|--|----|
| "92 B. Mobile phone | At the point of First sale in the State by a dealer who is liable to tax under section 5 | 4" |
|---------------------|--|----|

(i) serial number 97 and 103 in column (1), and the entries against each of them in columns (2) to (4) shall be omitted.

(j) for serial number 108 in column (1) and the entries against it columns (2) to (4) the following serial number and entries shall respectively be substituted, namely:—

| | | |
|---|--|----|
| "108. <i>Petroleum products namely:</i> | At the point of sale in the State by any oil company liable to tax under section 5 except where the sale is by an oil company to another oil company and at the point of first sale in the State by a dealer who is liable to tax under section 5 when the sale is not by an oil company | 40 |
| (i) High Speed Diesel Oil | | |

| | | |
|---|---|----|
| (iii) Motor spirit including Light Diesel Oil (LDO) and excluding petrol, aviation turbine fuel and high speed diesel oil | At the point of sale in the State by any oil company liable to tax under section 5 except where the sale is by an oil company to another oil company and at the point of first sale in the State by a dealer who is liable to tax under section 5 when the sale is not by an oil company. | 50 |
| (iv) Naphtha | do. | 40 |
| (v) Petrol other than Naphtha | do. | 44 |
| (vi) Other petroleum products namely:- | do. | 30 |
| 1. Aromex | | |
| 2. Base oil | | |
| 3. Benxene | | |
| 4. Bitumen | | |
| 5. Carbon Black Feed Stock | | |
| 6. Civol | | |
| 7. Cutting oil | | |
| 8. Glass cleaner | | |
| 9. Heavy Petroleum Stock | | |
| 10. Hexane | | |
| 11. HHS | | |
| 12. Tomax | | |
| 13. J.S.P | | |
| 14. Low Sulpher Heavy Stock | | |
| 15. Menthol | | |
| 16. Methmic | | |
| 17. Mineral Turpentine Oil | | |
| 18. Mosquito Larvicidal Oil | | |
| 19. Polyisobutene | | |
| 20. Process Oil | | |
| 21. Residual Fuel Oil, and furnace oil | | |
| 22. Slop Cut | | |

| | | | |
|--------|---|--|----|
| 23. | Solvent 1425 | | |
| 24. | Solvent Oil | | |
| 25. | Special Boiling Point Spirit | | |
| 26. | Spray Oil | | |
| 27. | Toluene | | |
| 28. | Transformer Oil Feed Stock | | |
| 29. | Water Methanol Mix | | |
| 30. | Wax | | |
| 31. | White Oil. | | |
| 32. | any other petroleum products not elsewhere mentioned in this schedule or in the second schedule | | |
| (vii) | Aviation Turbine Fuel including Aviation Gasoline | do. | 50 |
| (viii) | Liquified Petroleum Gas | At the point of first sale in the State by a dealer who is liable to tax under | 22 |
| (ix) | Lubricating Oil, grease, break fluid, transformer oil and other quenching oils | do. | 35 |
| (x) | Automotive LPG | | 20 |
| (xi) | Liquified Natural Gas (Compressed Gas) | | 28 |

Explanation:—For the purpose serial No.108 (i) to (xi) above, Oil Company means Cochin Refineries Ltd., Indian Oil Corporation. Ltd., Bharath Petroleum Corporation. Ltd, Hindustan Petroleum Corporation. Ltd., Indo-Burma petroleum Co. Ltd., and includes such other company as the Government may by notification in the Gazette specify in this behalf.”;

(k) Serial numbers 113,120,135, 141,144,146,151,160 and 170 in column (1) and the entries against each of them in columns (2) to (4) shall be omitted.

(ii) *In Second Schedule*, in serial number 2, after item (P) in column (2) and the entries against it in columns (3) and (4), the following shall be inserted, namely:—

“(q). Galvanised Iron Pipes (G.I.Pipe) do. 4”

(iii) *In Third Schedule*, serial number 23 and the entries against it shall be omitted.

(iv) *In Fifth schedule*, after serial number 11 in column (1) and the entries against it in columns (1) to (8) the following serial number and entries shall, respectively, be inserted, namely:—

| | | | | | | | |
|----|--|--|----|---|---|---|----|
| 12 | Aluminium products (including Aluminium extrusions) and products, Aluminum alloys not elsewhere mentioned in this schedule | At the point of 1st sale in the state by a dealer who is liable to tax under section 5 to a registered dealer for sale | 6 | At the point of last sale in the State by a dealer who is liable to tax under section 5 | 2 | At the point of 1st sale in the State by a dealer who is liable to tax under section 5 to a person other than a registered dealers or to a registered dealer other than for sale. | 8 |
| 13 | Cooking ranges, water heaters. | do. | 10 | do. | 2 | do. | 12 |
| 14 | Articles of stainless steel not falling under second schedule | do. | 8 | do. | 4 | do. | 12 |
| 15 | Electronic systems, instruments, apparatus and appliances other than those specified elsewhere in this Schedule and spare parts and accessories thereof. | do. | 6 | do. | 2 | do. | 8 |

| | | | | | | | |
|----|---|-----|----|-----|---|-----|----|
| 16 | Cement including white cement. | | 10 | | 5 | | 15 |
| 17 | Computers of all descriptions, components parts and accessories of computer. | do. | 3 | do. | 1 | do. | 4 |
| 18 | Food including vegetative or animal preparations sold in air tight containers and food colours, essences of all kinds and powders or tables used for making food preparations. | do. | 10 | do. | 2 | do. | 12 |
| 19 | Furniture of all kinds whether sold as finished goods or in unassembled form Explanation :— Slotted angles when assembled form furniture or rack shall be deemed to be furniture for the purpose of this entry. | do. | 10 | do. | 2 | do. | 12 |
| 20 | Linoleum and flexible flooring material. | do. | 20 | do. | 5 | do. | 25 |
| 21 | Medicines and drugs (Allopathic, Ayurvedic, Homeopathic, Sidha and Unani. | do. | 6 | do. | 2 | do. | 8 |

| | | | | | | | |
|----|---|-----|----|-----|---|-----|----|
| 22 | Non – alcoholic drinks, whether or not bottled, canned or packed. Explanation :— Powders, tablets, granules and concentrates used for the preparations of non alcoholic drinks shall, whether or not they are bottled or canned, be liable to tax under this entry. | do. | 20 | do. | 5 | do. | 25 |
| 23 | Paints, colours, lacquers, varnishes, pigments, polishers, indigo, dyes, enamel putty, baleoil, turpentine oil, wood preservation oil. | do. | 10 | do. | 5 | do. | 15 |
| 24 | Plastics and articles of plastics including PVC pipes, plastic paper, cello phone, polythene, polyurethane, polyethylene, Polyster, whether expanded or not, poly-sterene formed sheet, sun control polyster film, polyster tracing and drafting film, polyster self adhesive insulation tapes, fibre reinforced plastics not coming under any other entry in this schedule or in the fifth schedule. | do. | 10 | do. | 2 | do. | 12 |

| | | | | | | | |
|----|---|-----|----|-----|---|-----|----|
| 25 | Readymade garments, hosiery goods, bed sheets, towels, pillows, covers, napkins and baby diapers. | do. | 6 | do. | 2 | do. | 8 |
| 26 | Spare parts and accessories of motor vehicles and motor vessels including those relating to tractors, power tiller and bearing with bore diameter below 5 centimeters. | do. | 6 | do. | 2 | do. | 8 |
| 27 | Squashes, sauces, fruit juices, fruit pulp, soda, mineral water, Horlicks, Boost, Bournvita, Complan, Glucose D, Glucovita and similar items whether or not bottled, canned or packed. Explanation:— Powders, tablets, granules and concentrates used for the preparation of beverages shall, whether or not they are bottled or canned, be liable to tax under this entry. | do. | 15 | do. | 5 | do. | 20 |

| | | | | | | | |
|----|---|-----|----|-----|---|-----|-----|
| 28 | Shampoo, Talcum powder including medicated talcum powder, sandal wood oil, ramacham oil, cinnamon oil, other perfumeries and cosmetics not falling under any other entry. | do. | 15 | do. | 5 | do. | 20 |
| 29 | Suit cases and brief cases of all kinds made of plastics, nylon, leather or moulded material | do. | 10 | do. | 2 | do. | 12 |
| 30 | Television sets and picture tubes thereof | do. | 10 | do. | 2 | do. | 12 |
| 31 | Tabulating machines, calculating machines, duplicating machines, parts and accessories thereof | do. | 6 | do. | 2 | do. | 8 |
| 32 | Water supply and sanitary equipment's and fittings, water meter, its spare parts and accessoires. | do. | 10 | do. | 2 | do. | 12" |

4. *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 clause shall be inserted, namely:—

“ (dd). ‘house boat’ means a floating vessel, used for boating provided with amenities and services rendered by way of business for a monitory consideration.”;

- (ii) in clause (f), after the words "a hotel" and before the words "the rate of charge" the words " or a house boat" shall be inserted;
- (1) in section 4,—
- (i) in sub-section (1) after the words "in a hotel" and before the words "and in respect of" the words " or a house boat" shall be inserted.;
- (ii) in sub-section (2) after clause (c) the following clause shall be inserted, namely :—

"(cc). Where the rate of charges for accommodation for residence in non-air conditioned rooms and other amenities and services (exclusive of charges for food, drink and telephone call) is more than Rupees five hundred per day per room. ten per cent of such rates

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

"(d). Where the rate of charges for accommodation for residence in air conditioned rooms and other amenities and services (exclusive of charge for food, drink and telephone call) is more than rupees five hundred per day per room. fifteen per cent of such rates";

- (iv) after sub-section (2), the following section shall be inserted, namely:

"(2A). The luxury tax shall be payable by the owner of the house boat at the rate of 4 per cent of the rent received on all amenities and services provided (exclusive of charges for food, drink and telephone calls) per boat per day.";

- (3) after section 4B, the following section shall be inserted, namely:—

"4C. *Registration of house boats.*—(1) Every proprietor of a house boat rented for accommodation for residence or leisurely cruising shall get his house boat registered and renewed annually.

(2) An application for registration or renewal thereof shall be made to such authority, in such manner and within such period, as may be prescribed, along with a registration fee of rupees one thousand or a renewal fee of rupees five hundred as the case may be per boat per annum.";

(4) in section 7, in sub-section (2), for the words "one hundred rupees" the words "three hundred rupees" shall be substituted;

(5) in section 8, in sub-section (4) for the words "two hundred and fifty rupees" the words "seven hundred rupees" shall be substituted;

(6) in section 9, in entries against clause (a), for the words "one hundred rupees", the words "one hundred and fifty rupees" shall be substituted;

(7) in section 12, in sub-section (1), after the words "a hotel" and before the words "or place of business" the words "or house boat" shall be inserted;

(8) in section 13,—

(i) in clause (b) of sub-section (1), after the word "hotel" and before the words "or business" the words "or house boat" shall be inserted;

(ii) in clause (b) of sub-section (2), after the word "hotel" and before the words "or business" the words "or house boat" shall be inserted;

(iii) in clause (a) of sub-section (3), after the word "hotel" and before the words "or place of business" the words "or house boat" shall be inserted;

(iv) in sub-section (3), after the word "hotel" and before the words "or business" the words "or house boat" shall be inserted;

5. *Amendment of Act 15 of 1991.*—In the Kerala Agricultural Income Tax Act, 1991 (15 of 1991),—

(1) after section 37A, the following section shall be inserted, namely:—

"37B. Reduction of interest in certain cases.—(1) Notwithstanding anything contained in this Act or in any judgment, decree, or order of any court, or tribunal, an assessee, who is in arrears to pay tax or any other amount due under this Act upto the period ending with 31st March 2003 may opt for settling the arrears by availing a reduction of interest by paying the amount as shown below:

(i) outstanding tax amount along with 30 per cent of the interest already due on the date of payment, if paid on or before 29th February, 2004.

(ii) outstanding tax amount along with 40 per cent of the interest already due on the date of payment, if paid on or before 31st March, 2004:

Provided that the reduction in interest granted under this section shall be applicable to cases in which revenue recovery proceedings have already been initiated and where the amount is settled under this section, the assessing authority shall withdraw the revenue recovery proceedings against such assessee:

Provided further that assessing authority shall have the power to collect the tax advised for revenue recovery.

(2) A dealer who opt for payment of the arrears under this section shall make an application to the assessing authority, in writing on or before the 15th February 2004.

(3) On receipt of an application, under sub-section (2), the assessing authority shall intimate the quantum of tax or other amount due under this Act and the interest payable under sub-section (4) of section 37 as on the date of payment after allowing the reduction of interest under sub-section (1).

(4) Where any second appeal or revision filed by the Government is pending against any order or proceeding giving rise to any demand and an assessee has opted to avail himself of the benefit under this section in respect of such demand, such appeal or revision may be continued, as if the dealer had not opted for the benefit under this section.”;

(2) in section 72, in sub-section (3) for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(3) in section 74, in sub-section (6), for the words “two hundred rupees” the words “three hundred rupees” shall be substituted;

(4) in section 77, in sub-section (2), for the words “five hundred rupees”, the words “seven hundred rupees” shall be substituted;

(5) in section 78 A, for the words “one hundred rupees” against clauses (a) and (b), the words “one hundred and fifty rupees” shall, respectively, be substituted.

6. *Amendment of Act 15 of 1994.*— In the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994),—

(1) in section 2, in sub-section (1), after clause (b), the following clause shall be inserted, namely:—

“(ba) ‘Appellate Tribunal’ means the Appellate Tribunal appointed under section 4 of the Kerala General Sales Tax Act, 1963 (15 of 1963).

(2) in section 6, after the words “Assistant Commissioner” and before the words “of Sales Tax” the words “or Deputy Commissioner” shall be inserted;

(3) for section 13, the following section shall be substituted, namely:—

“13. *Appeals.*—(1) An appeal from every original order under this Act, shall lie before the Appellate Assistant Commissioner or Deputy Commissioner (Appeals) as the case may be.

(2) No appeal shall be entertained by the Appellate Assistant Commissioner or the Deputy Commissioner (Appeals) unless it is filed within 30 days from the date of receipt of the order appealed against by the assessee accompanied by a fee of rupees three hundred and unless the entire amount of tax and penalty, if any, has been remitted by the assessee in the Government treasury or in any bank notified by the Government in this behalf.

(3) Every authority referred to in sub-section (1) shall, subject to such rules, as may be made in this behalf, have the following powers, namely:—

(a) in an appeal against an order, to confirm, reduce, enhance or annul assessment, or set-aside the assessment and refer the case back to the assessing authority for making a fresh assessment in accordance with the direction given by it or him; and,

(b) in any other case, to pass such order in the appeal as may be deemed just and proper.

(4) in section 14, in clause (b) or sub-section (2), the words "or the Deputy Commissioner of Sales Tax" shall be omitted.

(5) for section 14A, the following section shall be substituted, namely:—

"14A. *Appeal to Appellate Tribunal.*—(1) Any person aggrieved by an order passed under section 13 may, within a period of sixty days from the date of receipt of the order by him, appeal against such order to the Appellate Tribunal, in such manner as may be prescribed:

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

(2) Every appeal shall be in the prescribed form and shall be verified in such manner, as may be prescribed, and shall be accompanied by a fee of rupees seven hundred.

(3) In disposing of an appeal, the Appellate Tribunal may, after giving the parties a reasonable opportunity of being heard, either in person or by a representative,—

(a) in the case of an order of assessment or penalty,—

(i) confirm, reduce, enhance or annul the assessment or penalty or both; or

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

(iii) pass such other orders as it may think fit; or

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

Provided that if the appeal involves a question of law on which the Appellate Tribunal has previously given its decision in another appeal and the matter is pending for decision before High Court or the Supreme Court as the case may be, the Appellate Tribunal may defer the hearing of the appeal before it, till the matter is finally disposed of by the High Court or the Supreme Court as the case may be.

(4) Every order passed by the Appellate Tribunal under sub-section (3) shall be communicated in the manner prescribed, to the appellant, respondent, the authority from whose order the appeal was preferred, the Deputy Commissioner concerned and to the Commissioner of Commercial Taxes.”:

(6) in section 14B,—

(i) in clause (a), for the words “one hundred rupee” the words “one hundred and fifty rupees” shall be substituted;

(ii) clause (b) shall be omitted;

(7) in the Schedule, after serial number 43 and the entries against it, the following serial numbers and entries shall be added, namely:—

44. Photographic processing units of all kinds, its parts and accessories.
45. Optical fiber cables
46. Mobile phone
47. Pollution testing equipment for motor vehicles
48. White Cement
49. Lift, Elevators and Escalators operated by electrical, hydrolic and other mechanical power.
50. Fresh Milk including pasteurised, Toned or re-constituted milk
51. Currency counting machine
52. Steam Boilers
53. V-SAT Antenna, Dish antenna and signal transmission equipment
54. Cables for telecommunication
55. Doors and Windows other than those made of iron and steel.
56. Doors and Windows made of iron and steel
57. Transmission towers including those in dismantled form
58. Graphic art film
59. X- ray and CT Scan film”.

DECLARATION UNDER THE KERALA PROVISIONAL COLLECTION OF
REVENUES ACT, 1985
(10 of 1985)

It is hereby declared that it is expedient in the public interest that all the provisions of this Bill, except sub-clause (14) of clause 3 and sub-clause (1) of clause 5, shall have effect from the 1st day of April, 2004 under the Kerala Provisional Collection of Revenues Act, 1985 (Act 10 of 1985). Sub-clause (14) of clause 3, and sub-clause (1) of clause 5, shall have effect on the date of introduction of the Bill in the Legislative Assembly.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the following enactments to give effect to certain financial proposals of the Government of Kerala for the financial year 2004-2005 as announced at paras 186 to 196, 199, 200, 202, 203, 205, to 207, 212, 213, 216 and 219 except item (13) of Annexure 1 in the Budget Speech, namely:---

1. The Kerala Money Lenders Act, 1958 (35 of 1958)
2. The Kerala General Sales Tax Act, 1963 (15 of 1963)
3. The Kerala Tax on Luxuries Act, 1976 (32 of 1976)
4. The Kerala Agricultural Income Tax Act, 1991 (15 of 1991)
5. The Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994)

FINANCIAL MEMORANDUM

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

MEMORANDUM REGARDING DELEGATED LEGISLATION

The proviso to sub-clause (1) of section 7 of the Kerala Money Lenders Act, 1958, proposed to be inserted by sub-clause (1) of clause 2 of the Bill, seeks to empower the Government to specify the rate of interest, from time to time, to be charged by the money lenders.

2. Sub-section (2) of section 5B of Kerala General Sales Tax Act, 1963, proposed to be inserted by sub-clause (4) of clause 3 of the Bill seeks to empower the Government to prescribe the manner of payment of licence fee by the catering units.

3. Sub-section (3A) of section 14 of the Kerala General Sales Tax Act, 1963, proposed to be inserted by sub-clause (9) (iii) of clause 3 of the Bill seeks to empower the Government to prescribe the manner in which the assessing authority shall issue a certificate to a dealer conducting exhibition or exchange melas. Sub-section (5B) of section 14, proposed to be inserted by sub-clause (9)(iv) of clause 3 of the Bill, seeks to empower the Government to specify the conditions subject to which an electronic identity card may be issued to a registered dealer.

4. Sub-section (2) of section 4C of the Kerala Tax on Luxuries Act, 1976, proposed to be inserted by sub-clause (3) of clause 4 of the Bill seeks to empower the Government to prescribe the authority to whom, the manner in which and the period within which an application for registration or renewal of house boats shall be made.

5. Sub-clause (3) of section 13 of the Kerala Tax on Entry of Goods into Local Areas Act, 1994, proposed to be inserted by sub-clause (3) of clause 6 of the Bill seeks to empower the Government to prescribe by rules the power exercisable by an appellate authority under the section.

6. Sub-sections (1) and (2) of section 14A proposed to be inserted by sub-clause (5) of clause 6 of the Bill seek to empower the Government to prescribe the manner in which an appeal may be filed before the Appellate Tribunal and also the form and manner of verification of such appeal. Sub-section (4) thereof also empowers the Government to prescribe the manner in which an order of the Appellate Tribunal shall be communicated.

The matters in respect of which rules are to be made are either administrative in nature or a matter of detail. Further, the rules after they are made will be subject to the scrutiny by the Legislative Assembly. Delegation of legislative power is thus, of a normal character.

K. SANKARANARAYANAN

EXTRACT FROM THE KERALA MONEY LENDERS ACT, 1958
(35 OF 1958)

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7. *Interest and charges allowed to money lenders.*—(1) No money-lender shall charge interest on any loan at a rate exceeding two per cent above the maximum rate of interest charged by commercial banks on loans granted by them.

Provided that money-lender shall be entitled to charge a minimum of one rupee as interest on any transaction.

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[16B. *Appeals.*—(1) Any person aggrieved by an order of the Licensing Authority under Sub-section (3) of Section 4 or Sub-section (1) of Section 14 or Sub-section (1) of Section 16A or by an order of the Inspector or the Licensing Authority under Section 11A or Section 18C or Section 18D may, within thirty days from the date of communication of such order, appeal in such manner as may be prescribed, to the Appellate Authority having jurisdiction over the area.

(1A) Every appeal under Sub-section (1) shall be accompanied by a fee of one hundred rupees.

(2) The appellate authority may, admit an appeal preferred after the period of thirty days aforesaid if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the said period.

(3) The appellate authority may, after giving the appellant an opportunity of being heard, pass such orders on the appeal as it may deem fit.

(4) Every order passed by the appellate authority shall be communicated to the appellant and to the licensing authority in such manner as may be prescribed.

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20A. *Power of revision by the Commissioner.*—(1) The Commissioner may *suo motu* or otherwise, call for and examine any order passed by an Inspector, Licensing Authority or the Appellate Authority and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order thereon *[as the Commissioner think fit]:

Provided that no order under this Section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

(1A) Every application for revision under Sub-section (1) shall be in the prescribed form and shall be accompanied by a fee of two hundred and fifty rupees which shall, in no case, be refunded.

EXTRACT FROM THE KERALA GENERAL SALES TAX ACT, 1963

(15 OF 1963)

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

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(vi) “Business” includes:—

(a) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce, or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern; and

(b) any transaction in connection with, or incidental or ancillary to such trade, commerce, manufacture, adventure or concern;

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

(xi) “Foodgrains” means paddy, rice, wheat, maize, jowar, bajra, barley and ragi and includes such other articles as the Government may, by notification in the Gazette, specify as such;

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(xxvii) “turnover” means the aggregate amount for which goods are either bought or sold, supplied or distributed by a dealer, either directly or through another, on his own account or on account of others, whether for cash or for deferred payment or other valuable consideration, provided that the proceeds of the sale by a person of agricultural or horticultural produce, grown by himself or grown on any land in which he has an interest whether as owner, usufructuary mortgagee, tenant or otherwise, shall be excluded from his turnover.

Explanation (1).— “Agricultural or horticultural produce” shall not include:

(i) such produce as has been subjected to any physical, chemical or other process for being made fit for consumption, save mere cleaning, grading, sorting, drying or dehusking;

(ii) tea, coffee, rubber, cardamom or timber.

Explanation (1A).—(i) The turnover in respect of works contract shall be the aggregate amount received or receivable by the dealer for the transfer of goods (whether as goods or in some other form) involved in the execution of such contract.

(ii) The turnover in respect of delivery of goods on hire purchase or on any system of payment by instalments shall be the market price of the goods so delivered.

(iii) The turnover in respect of the transfer of the right to use any goods shall be the aggregate amount received or receivable by the dealer as consideration for such transfer.

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

(2) Any vacancy in the office of a member of the Appellate Tribunal shall be filled by the Government.

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

- (i) by a Bench consisting of the Chairman and any other member; or
- (ii) by a Bench consisting of the Chairman and two other members; or
- (iii) by a Bench consisting of two or more members other than the Chairman.

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

(c) A Bench consisting of two or more members or a Judicial Member may dispose of any case where the amount of tax or penalty disputed in appeal does not exceed one lakh fifty thousand rupees;

5. *Levy of tax on sale or purchase of goods.*—(1) Every dealer (other than a casual trader or agent of a non-resident dealer) whose total turnover for a year is not less than two lakh rupees and every casual trader or agent of a non-resident dealer, whatever be his total turnover for the year, shall pay tax on his taxable turnover for that year,—

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(2C) [i] Notwithstanding anything contained in this Act or the rules made thereunder every dealer shall pay turnover tax on the turnover of goods as specified hereunder, namely:—

[* * * *]

(b) by any dealer in foreign liquor as specified in entries against serial number 60 of the First Schedule being a bar hotel, at the rate of 10% and by others at the rate of 5 per cent on the turnover at all points.;

5B. *Levy of licence fee for cooked food.*—Any dealer in cooked food, including beverages sold or served not falling under the entries against ⁸³[Serial No. 46 and 60 of the First Schedule.] whose turnover in a year exceeds five lakh rupees, shall pay annual licence fee at the rate of ⁸⁴[five hundred rupees] for every one lakh rupees or part thereof in excess of five lakh rupees in such manner as may be prescribed:

Provided that such dealer shall not be liable to pay tax under sub-section (1) and (2) of S. 5 and under S. 5A.

5BA. *Levy of licence fee on lottery tickets.*—Any dealer liable to pay tax under sub-section (1) of section 5 shall pay licence fee per draw at the following rates, in lieu of the tax payable under that section.

| | | |
|---|---|-----------------------|
| 1. Daily Lotteries | : | Rs. 10,000 per draw |
| 2. Weekly Lotteries | : | Rs. 20,000 per draw |
| 3. Bi-weekly Lotteries | : | Rs. 25,000 per draw |
| 4. Monthly Lotteries | : | Rs. 50,000 per draw |
| 5. Bumper, Super/Festival Bumper Lotteries | : | Rs. 1,00,000 per draw |
| 6. Mega Bumper Lotteries | : | Rs. 3,00,000 per draw |

5C. *Deduction of certain amounts in arriving at the taxable turnover of a dealer in respect of transfer of property in the execution of works contract.—*

(1) The taxable turnover of a dealer in respect of the transfer of property involved in the execution of works contract shall, from the 1st day of April, 1984 be arrived at after deducting the following amount from the total amount received or receivable by the dealer for the execution of the contract—

(a) all amounts relating to the sale of any goods involved in the execution of works contract which are specifically exempted from tax under any of the provisions of this Act;

(b) all amounts paid to sub-contractors as consideration for execution of works contract whether wholly or partly;

Provided that no such deduction shall be allowed unless the dealer claiming deduction, produces proof that the sub-contractor is a registered dealer liable to pay tax under this Act and that the turnover of such amounts is included in the return filed by such sub-contractor; and

(c) all amounts towards labour charges and other service charges such as—

- (i) charges for planning and designing and the architect's fee;
- (ii) charges for obtaining on hire or otherwise, machinery and tools used for the execution of the works contract;
- (iii) cost of consumables used;
- (iv) cost of establishment of the dealer to the extent it is relatable to the supply of labour and services;
- (v) profit earned by the dealer to the extent it is relatable to supply of labour and services

not involving any transfer of property in goods, and actually incurred in connection with the execution of the works contract; or such amounts calculated at the rate specified in column (3) of the Table below, if they are not ascertainable from the books of accounts maintained and produced by the dealer.

THE TABLE

| Sl. No. | Type of works contract | Labour or other charges as a percentage value of the works contract |
|------------|--|---|
| (1) | (2) | (3) |
| 1. | Electrical Contracts | 20 |
| 2. | All structural contract | 30 |
| 3. | Sanitary contracts | 33.5 |
| 4. | Retrading contract | 50 |
| 5. | Dyeing and Textile Printing contracts | 50 |
| 6. | Photography and Printing contracts | 30 |
| 7. | Sculptural contacts or contracts relating to Arts | 70 |
| 8. | Refrigeration, air conditioning or other machinery, rolling shutters, cranes installation contracts | 15 |
| 9. | All other contracts | 30 |

(2) Notwithstanding anything contained in sub-section (1), where the turnover arrived at after deducting the amounts mentioned in clauses (b) and (c) of sub-section (1) falls below the cost of goods transferred in the execution of the works contract, an amount equal to the cost of the goods transferred in the execution of the works contract together with the profit, if any, shall be the turnover in respect of such works contract.

Explanation.—For the purposes of this sub-section, cost of goods means the price of the goods together with all expenses incurred by the contractor in bringing the goods to the work site.

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7. *Payment of tax at compounded rates.*—(1) Notwithstanding anything contained in sub-section (1) of section 5.

(a) any dealer in gold or silver ornaments or wares, may, at his option instead of paying tax in accordance with the provisions of that sub-section, pay tax at two hundred per cent of the tax payable by him as conceded in the return or accounts or the tax paid for the immediate preceding year whichever is higher:

Explanation.—For the purpose of this clause “tax payable as conceded in the return or account for the immediate preceding year” means tax payable on the sales turnover under sub-section (1) of section 5 and the tax payable on the purchase turnover under section 5A:

Provided that where during the preceding year, the dealer had not transacted business for any period the tax payable for the whole year shall be calculated proportionately on the basis of the tax payable for the period during which such dealer had transacted business:

[* * * *]

Provided also that where such a dealer acquires any running business or a branch of a business with respect to gold, silver ornaments or wares during the year, the amount of compounding tax payable in respect of such business shall be calculated in accordance with the provisions of this clause as if it were an independent business, taking into account the turnover conceded in the return or accounts thereof for the previous year with respect to that business or on the quantum of compounded tax fixed for the previous year in accordance with clause (a):

Provided also that where a dealer paying tax in accordance with the provisions of this sub-section opens a new branch during a year, such branch shall be treated as if it were an independent place of business and the provisions of this sub-section shall apply to it accordingly.

(b) any mechanical crushing unit producing granite metals may, at its option, instead of paying tax in accordance with the provisions of that sub section, pay tax at the following rates, namely:—

- (i) for each crushing machine of size not exceeding 30.48 cm × 22.86 cm. : Rs. 30,000 per annum
- (ii) for each crushing machine of size exceeding 30.48 cm × 22.86 cm. but not exceeding 40.64 cm × 22.86 cm. : Rs. 90,000 per annum
- (iii) for each crushing machine of size exceeding 40.64 cm × 22.86 cm. : Rs. 1,80,000 per annum

Explanation.—Primary crusher shall also be reckoned for the purpose of computation of the quantum of compounded tax.

(7) Notwithstanding anything, contained in sub-section (1) of section 5 every contractor, in civil works of construction of buildings, bridges, roads, railway tracks, walls including sea walls, dams and canals including any repair or

maintenance of such civil works may at his option instead of paying tax in accordance with clause (iv) of that sub-section pay tax at the rate of two per cent on the whole amount of contract and which shall be deducted from the payments made by the awarder at every time including advance payment and shall remit it to Government in such manner as may be prescribed.

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(7C) Every awarder shall obtain from the contractor or assessee who is liable to tax under clause (iv) of sub-section (1) of section 5 and opted for payment of tax under sub-section (7) or (7A) of section 7 of the Act, a certificate issued by the assessing authority with regard to the tax liability excluding the turnover in respect of inter-state sale and import and shall deduct the tax due as per the said certificate at every time including advance payment and remit it to the Government on or before the fifth day of the succeeding month from the date of such deduction in the prescribed manner.

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12. *Burden of proof.*—The burden of proving that any transaction of dealer is not liable to tax under this Act shall lie on such dealer.

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14. *Procedure for registration.*—(1) An application for registration shall be made to such authority, in such manner and within such period, as may be prescribed, and shall be accompanied by a fee as specified below:—

- | | |
|--|--|
| (a) where the total turnover is less than three lakh rupees | : Two hundred and fifty rupees |
| (b) where the total turnover is three lakh rupees and above but is less than ten lakh rupees | : Five hundred rupees |
| (c) Where the total turnover is ten lakhs rupees and above but less than fifty lakh rupees | Seven hundred and fifty rupees plus twenty five rupees for each lakh or part thereof above ten lakh rupees |
| (d) Where the total turnover is fifty lakh and above | One thousand seven hundred and fifty rupees plus fifty rupees for each lakh or part thereof above fifty lakh rupees 38 [however that the total registration fee payable shall not exceed twenty thousand rupees: |

Provided that where the dealer is an authorised retail or wholesale distributor of rationed articles (rice, wheat, sugar and kerosene) under the Kerala Rationing Order, 1966 or palmolien his total turnover for the purpose of this sub-section shall not include the turnover in respect of such goods :

Provided further that in the case of a casual trader, the minium registration fee to be paid shall be one thousand rupees.:

** ** *

(3) Where a dealer has more than one place of business, the registration certificate shall cover all such place of business. The assessing authority shall issue copies of the registration certificate to the dealer for exhibition at each of his places of business and the dealer shall pay a fee of one hundred rupees for each copy.

** ** *

(5) A certificate issued under sub-section (2) shall be valid for a year and shall be renewed from year to year on payment of the fee specified in sub-section (1) and continues to be valid on such renewal.

** ** *

15. *Issue of permits.*--(1) Every registered dealer who transacts business at places other than his registered place or places of business or employs a travelling salesman or representative to transact business as aforesaid, shall obtain a permit issued under this Act authorising himself or permitting him to authorise, the travelling salesman or representative so to do.

** ** *

(4) An application for the permit referred to in sub-section (1) shall be made to such authority, in such manner and with in such period as may be prescribed and shall be accompanied by a fee of one hundred rupees.

** ** *

(6) A permit issued under sub-section (5) shall be valid for a year and shall be renewed from year to year on receipt of an application from the registered dealer accompanied by a fee of one hundred rupees.

** ** *

17. *Procedure to be followed by the assessing authority.*-- (1) Every registered dealer and every dealer liable to take out registration] under this Act shall submit such return or returns relating to his turnover in such manner and within such period as may be prescribed.

** ** *

(2) Notwithstanding anything contained in any other law for the time being in force, an officer appointed under sub-section (1) shall be deemed to be a Collector within the meaning of clause (c) of Sec. 2 of the Kerala Revenue Recovery Act, 1968 (15 of 1968).

** ** ** **

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

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

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

** ** ** **

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

Note:—If the transport of notified goods is not accompanied by the documents specified in sub-section (1) above, it shall be deemed to be smuggling of the notified goods for the purposes of the Act.

(2) Any officer authorised by the Government in this behalf shall have the power to intercept and search the vehicle or vessel or any conveyance referred to in sub-section (1), at any place within the State for the purpose of enabling such officer to verify whether any notified goods are being transported in contravention of sub-section (1).

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

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

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

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

- (a) being a person required to register himself as dealer under this Act, did not get himself registered; or
- (b) has failed to keep true and complete accounts ; or
- (c) has failed to submit any return as required by the provisions of this Act or the rules made thereunder; or
- (d) has submitted an untrue or incorrect return ; or
- (e) has failed to comply with all or any of the terms of any notice of summons issued to him by or under the provisions of this Act or the rules made thereunder; or

(f) after purchasing any goods in respect of which he has made a declaration under proviso to sub-section (3) of section 5, has failed to make use of the goods for the declared purpose; or

(g) has acted in contravention of any of the provisions of this Act or any rule made thereunder, for the contravention of which no express provision for payment of penalty or for punishment is made by this Act;

(h) or has abetted the Commission of any of the above offences;

such authority or officer may direct that such person shall pay, by way of penalty, an amount not exceeding twice the amount of Sales Tax or other amount evaded or sought to be evaded where it is practicable to quantify the evasion or an amount not exceeding ten thousand rupees in any other case.

Explanation I:—The burden of proving that any person is not liable to the penalty under this section shall be on such person.

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

** ** ** ** **

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

FIRST SCHEDULE

Goods in respect of which single point tax is leviable
under sub-section (1) or sub-section (2) of section 5

| <i>Sl. No.</i> | <i>Description of Goods</i> | <i>Point of levy</i> | <i>Rate of tax per cent</i> |
|----------------|---|----------------------|-----------------------------|
| (1) | (2) | (3) | (4) |
| ** | ** | ** | ** |
| 6. | Aluminium products (including aluminium extrusions) and products, aluminium alloys not elsewhere mentioned in this schedule | do. | 8 |
| ** | ** | ** | ** |

| (1) | (2) | (3) | (4) |
|--|--|-----|-----|
| 20. | Bullion and species | do. | 4 |
| | ** | ** | ** |
| 27. | Cement including white cement | do. | 15 |
| | ** | ** | ** |
| 46. | Cooked food, including beverages, not falling under entry 60 of this Schedule, sold or served in bar attached hotels and/or star hotels | do. | 8 |
| <i>Explanation.</i> — “Bar attached Hotel” for the purpose of this entry shall mean a hotel or restaurant which is licenced under the Foreign Liquor Rules to serve foreign liquor falling under entry in serial number 60 of this schedule. | | | |
| | ** | ** | ** |
| “54. | (i) Electrical goods, instruments, apparatus, appliance, hot plates, lighting bulbs, electrical earthenware, porcelain and all other accessories and component parts either sold as a whole or in parts (other than those specifically mentioned in this Schedule) | do. | 8 |
| | (ii) Electrical appliance that is to say fans, grinders, mixers, cooking ranges, water heaters | do. | 12 |
| | (iii) electrical wiring cables and ACSR Conductors | do. | 12 |
| 55. | Electronic systems, instruments, apparatus and appliances other than those specified elsewhere in this schedule and spare part and accessories thereof | do. | 8 |
| 56. | Computers of all descriptions | do. | 4 |
| | ** | ** | ** |
| 62. | Food including vegetative or animal preparations sold in airtight containers and food colours, essences of all kinds and powders or tablets used for making food preparations | do. | 12 |
| | ** | ** | ** |

| (1) | (2) | (3) | (4) |
|--------|--|-----|-----|
| 64. | Furniture of all kinds whether sold as finished goods or in unassembled form | do. | 12 |
| | <i>Explanation.</i> —Slotted angles when assembled form furniture or rack shall be deemed to be furniture for the purpose of this entry. | | |
| | ** | ** | ** |
| 82. | Linoleum and flexible flooring material | do. | 12 |
| | ** | ** | ** |
| 87. | Medicines and drugs including Allopathic, Ayurvedic, Homeopathic, Sidha and Unani preparations and glucose I. P. | do. | 8 |
| | ** | ** | ** |
| 92. | Milk products including Milk powder, Baby food, Ghee, Cheese and Butter except curd, Butter milk, Horlicks, Boost, Bournvita, Complan and similar items whether or not bottled, canned or packed. | do. | 12 |
| | ** | ** | ** |
| *[92A. | Molasses | do. | 20] |
| | ** | ** | ** |
| 97. | Non alcoholic drinks, whether or not bottled, canned or packed | do. | 25 |
| | <i>Explanation.</i> —Powders, Tablets, Granules and concentrates used for the preparation of non-alcoholic drinks shall, whether or not they are bottled or canned, be liable to tax under this entry. | | |
| | ** | ** | ** |
| 103. | Paints, Colours, Laquers, Varnishes, Pigments, Polishes, Indigo, dyes, Enamel, Putty, Baleoil, Turpentine oil, Wood preservation oil,* [Primers and Thinners] | do. | 15 |
| | ** | ** | ** |

| (1) | (2) | (3) | (4) |
|------------------------------------|--|---|-----|
| **108 Petroleum products, namely:— | | At the point of sale in the State by any oil company liable to tax under section 5 except where the sale is by an oil company to another oil company and at the point of first sale in the State by a dealer who is liable to tax under Section 5 when the sale is not by an oil company. | 40 |
| (i) | High speed Diesel oil | | |
| (ii) | Kerosene | do. | 18 |
| (iii) | Motor spirit including Light Diesel Oil (LDO) and excluding petrol, Aviation turbine fuel and highspeed Diesel oil | do. | 50 |
| (iv) | Nephtha | do. | 40 |
| (v) | Petrol other than nephtha | do. | 44 |
| (vi) | Other petroleum products not elsewhere mentioned in this schedule or in the second schedule | do. | 40 |
| (vii) | Aviation Turbine Fuel including Aviation Gasoline | do. | 50 |
| (viii) | Liquified petroleum gas | At the point of first sale in the State by a dealer who is liable to tax under section 5. | 22 |
| (ix) | Lubricating oil, grease, breakefluid, transformer oil and other quenching oils | do. | 35 |

Explanation.—For the purpose of Serial No. 108(i) to (ix) above, “Oil Company” means Cochin Refineries Ltd., Indian Oil Corporation Ltd., Bharat Petroleum Corporation Ltd., Hindustan Petroleum Corporation Ltd., Indo-Burma Petroleum Company Ltd., and includes such other company as the Government may by notification in the Gazette specify in this behalf.]

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| (1) | (2) | (3) | (4) |
|--|-----|---|-----|
| 113. Plastic and articles of plastics including PVC pipes, plastic paper, cellophane, polythene, polyurethane, polythelene, polyester, whether expanded or not, polysterene formed sheet, sun control polyester film, polyester tracing and drafting film, polyester self adhesive insulation tapes, fibre reinforced plastics not coming under any other entry in this schedule or in the fifth schedule. | | do. | 12 |
| ** | | ** | ** |
| 120. Ready-made garments, hosiery goods, bed sheets, towels, pillow covers, napkins and baby diapers | | do. | 8 |
| ** | | ** | ** |
| 135. Spare parts and accessories of motor vehicle and motor vessels including those relating to tractors, *[xx] power tiller, *[xxx] and bearing with bore diameter below 5 Centimeters | | At the point of first sale in the State by a dealer who is liable to tax under section 5. | 8 |
| ** | | ** | ** |
| 141. Squashes, sauces, fruit juices, fruit pulp, soda, mineral water, Horlics, Boost, Bournvita, Complan, Glucose D, Glucovita and similar other items whether or not bottled, canned or packed | | do | 20 |
| ** | | ** | ** |

Explanation.—Powders, tablets, granuals and concentrates used for the preparation of beverages shall, whether or not they are bottled or canned, be liable to tax under this entry.

| (1) | (2) | (3) | (4) |
|------|---|-----|-----|
| 144. | Shampoo, Talcum Powder including medicated talcum powder, sandal wood oil, ramachom oil, Cinnamon oil, other perfumeries and cosmetics not falling under any other entry in this schedule | do. | 20 |
| ** | ** | ** | ** |
| 146. | Suitcases and briefcases of all kinds made of plastics, nylon, leather or moulded material | do. | 12 |
| ** | ** | ** | ** |
| 151. | Television sets, and picture tube thereof | do. | 12 |
| ** | ** | ** | ** |
| 160. | Tabulating machines, calculating machines, duplicating machines, parts and accessories thereof. | do. | 8 |
| ** | ** | ** | ** |
| 170. | Water supply and sanitary equipments and fittings, water meter, its spare parts and accessories. | do. | 12 |
| ** | ** | ** | ** |

SECOND SCHEDULE

Declared goods in respect of which a single point tax only is leviable under sub-section (1) or sub-section (2) of Section 5

| Sl. No. | Description of Goods | Point of levy | Rate of Tax per cent |
|---------|--|---------------|----------------------|
| (1) | (2) | (3) | (4) |
| ** | ** | ** | ** |
| 2. | (i) Coal including coke in all its forms but excluding Charcoal | do. | 4 |
| | (ii) Iron and Steel that is to say | | |
| | (a) Pig Iron and Cast Iron including Ingot Moulds, Bottom Plates | do. | 4 |
| ** | ** | ** | ** |

EXTRACT FROM THE KERALA TAX ON LUXURIES ACT, 1976

(32 of 1976)

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

(a) “appellate authority” means an appellate authority appointed under sub-section (2) of section 3:

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(d) “company” means a company as defined in Sec. 3 of the Companies Act, 1956;

(e) “hotel” means a building or part of a building where residential accommodation is by way of business provided for a monetary consideration and includes a lodging house.

Explanation.—A guest house run by the Government or a company or a corporation established by or under any law or any other agency shall be deemed to be a hotel within the meaning of this clause;

[(ee) “luxury” means a commodity or service that ministers comfort or pleasure;]

(f) “luxury provided in a hotel” means accommodation for residence and other amenities and services provided in a hotel, the rate of charges for which (exclusive of charges for food, drink and telephone calls) is fifteen rupees per day or more;

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4. *Levy and collection of luxury tax.*—(1) Subject to the provisions of this Act, there shall be levied and collected a tax in respect of any luxury provided in a hotel and in respect of a commodity included in the Schedule (hereinafter called the “luxury tax”)

(2) The luxury tax shall be payable by the person residing in a hotel at the following rates, namely:—

(a) where the rate of charges for accommodation for residence and other amenities and services (exclusive of charges for food, drink and telephone calls) is less than rupees seventy five per day per room Nil

(b) where such rate is not less than seventy five rupees per day per room Seven and half percent of such rate

(c) where the rate of charges for accommodation for residence in air conditioned rooms and other amenities and services (exclusive of charges for food, drink and telephone call) is not less than rupees Seventy five and not more than rupees five hundred of per day per room

Ten percent of such rate

³[(d) where such rate is more than rupees five hundred per day per room.

Fifteen percent of such rate

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4B. *Registration of hotels.*—(1) Every proprietor of a hotel having not less than five rooms to be rented for accommodation for residence shall get his hotel registered and the registration renewed annually.

(2) An application for registration or renewal shall be made to such authority in such manner and within such period as may be prescribed and shall be accompanied by a fee as specified below, namely:-

- | | | |
|---|---|--------------------------------|
| (a) Star hotels | : | Five thousand rupees |
| (b) Hotels other than star hotels | | |
| (i) within the local area of a Municipal Corporation | : | One Thousand rupees |
| (ii) within the local area of a Municipal Council or Township by whatever name called | : | Seven hundred and fifty rupees |
| (iii) within the local area of a Panchayat | : | Five hundred rupees. |

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7. *Appeal.*—(1) Any person aggrieved by an order of assessment made or a penalty levied under section 6 of sub-section (7) and (8) of Sections 12A, sub-section (8) of Section 13 or Section 17A may, within thirty days from the date of receipt of the order, apply to the appellate authority for the annulment or modification of the assessment or penalty ; and on such application, the appellate authority may, subject to such rules of procedure as may be prescribed, confirm, annul or modify the assessment or penalty.

(2) The appeal under sub-section (1) shall be in such manner and in such form, as may be prescribed, and shall be accompanied by a fee of one hundred rupees.

8. *Revision.*—(1) The Board of Revenue may, either suomotu or on application, call for and examine the record and proceedings of any order made by the assessing authority and pass such order thereon as it thinks just and proper.

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(4) An application for revision under Sub-section (1) shall be in such manner and in such form, as may be prescribed, and shall be accompanied by a fee of rupees two hundred and fifty which shall, in no case, be refunded.

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

- | | | |
|-------------------------------------|---|------------------------------|
| (a) Before the Appellate Authority | : | One hundred rupees |
| (b) Before the Revisional Authority | : | Two hundred and fifty rupees |

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12. *Power to inspect and take copies of records and accounts.*—(1) The assessing authority shall have access at all reasonable time to a hotel or place of business of any person liable to collect or pay the luxury tax under this Act.

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13. *Power to order production of accounts and powers of entry, inspection, etc.*—(1) The assessing authority may for the purposes of this Act, by notice, require any proprietor—

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

(b) to furnish to cause to be furnished any other information relating to the [hotel or business] an such proprietor shall comply with such requisition.

(2) The assessing authority may, at any reasonable time,—

(a) enter any hotel or place of business or any vehicle or vessel of the proprietor; and

(b) inspect any accounts, registers, records or other documents relating to his hotel or business.

(3) If the assessing authority has reasons to believe that a proprietor is trying to evade the collection or payment of the luxury tax, it may, for reasons to be recorded, enter and search—

(a) any hotel or place of business of the proprietor; or

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

Provided that no residential accommodation (not being a ²[hotel/shop-cum-residence] shall be entered into or searched, unless the assessing authority is specially authorised in writing by the Board of Revenue to search that accommodation.

Explanation.—For the purposes of clause (b) 'place' includes any godown, building, vessel, vehicle, box or receptacle.

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EXTRACT FROM THE KERALA AGRICULTURAL INCOME TAX ACT, 1991 (15 of 1991)

¹[37A. *Reduction of Interest in certain cases.*—(1) Notwithstanding anything contained in this Act or in any judgement, decree or order of any Court or Tribunal, an assessee other than a company not being a small scale industrial unit who is in arrears to pay tax due under this Act for the period ending on the 31st day of March, 1997 shall be entitled to a reduction of sixty per cent of the amount of interest accrued on such tax under sub-section (4) of section 37:

Provided that the entire arrears of tax with the reduced interest under sub-section (2) shall be paid on or before the 31st day of January, 2000:

Provided further that the maximum interest payable after allowing the reduction shall be limited to one hundred per cent of the amount of tax outstanding on the 1st day of April, 1999:

Provided also that where an assessee has paid the principal amount of tax or other amount due under this Act prior to the 1st day of April, 1999 in pursuance of any order issued under this Act by the Government or any authority, the interest payable by such assessee under this section shall be forty per cent of the interest outstanding as on the 1st day of April, 1999.

77. *Powers of revision by Commissioner on application.*—(1) Any person objecting to an order passed by the Deputy Commissioner under Section 16 or Section 75 may, within a period of thirty days from the date on which a copy of the order was communicated to him, in the manner prescribed file an application for revision of such order to the Commissioner :

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

(2) The application under sub-section (1) shall be in the prescribed form and verified in the prescribed manner ¹ [and shall be accompanied by a fee of ² (five hundred rupees)].

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¹[78A. *Fees for interlocutory applications.*—Every interlocutory applications prescribed by the Government and filed before the authorities under this Act, specified below, other than those filed by officers empowered by Government, shall be accompanied by the following fees, namely:—

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

EXTRACT FROM THE KERALA TAX ON ENTRY OF GOODS
IN TO LOCAL AREAS ACT, 1994
(15 of 1994)

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2. *Definitions.*—(1) In this Act, unless the context otherwise requires:

- (a) "*accessories*" means car air conditioner, music system or any other article fitted to a motor vehicle which is not included in the original invoice;
- (b) "*appellate authority*" means an appellate authority appointed under Section 6;

(c) "*assessing authority*" means an assessing authority appointed under Section 5;

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5. *Assessing authorities.*—The Government may by notification, appoint the officers of the Agricultural Income Tax and Commercial Taxes Department not below the rank of a Sales Tax Officer to be the assessing authorities for the purposes of this Act and may assign to them such local area or local areas as may be specified in such notification.

6. *Appellate authorities.*—The Government may, by notification, appoint such officers of the Agricultural Income Tax and Sales Tax Department of the rank of Assistant Commissioner of Sales Tax to be the appellate authorities for the purposes of this Act and may assign to them such local area or local areas as may be specified in such notification.

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13. *Appeals.*—(1) An appeal from every original order under this Act shall lie to the appellate authority.

(2) In the case of an order passed in appeal by the appellate authority, a second appeal shall lie to the Deputy Commissioner of Sales Tax specially empowered by the Government for the purpose.

(3) No appeal shall be entertained by the appellate authority or the Deputy Commissioner of Sales Tax unless it is filed within thirty days from the date of receipt of the order appealed against by the assessee * [accompanied by a fee of rupees two hundred] and unless the entire amount of tax and penalty, if any, has been remitted by the assessee in the Government Treasury.

(4) Subject to such rules as may be made in this behalf, every appellate authority referred to in sub-section (1) and the Deputy Commissioner of Sales Tax referred to in sub-section (2) shall have the following powers, namely:—

(a) in an appeal against an order of assessment, to confirm, reduce, enhance or annual the assessment, or set aside the assessment and refer the case back to the assessing authority for making a fresh assessment in accordance with the direction given by it or him; and,

(b) in any other case, to pass such orders in the appeal as may be deemed just and proper.

*[14. Revision by the Commissioner of Commercial Taxes suo motu.]

(1) The Commissioner of Commercial Taxes may suo motu call for and examine the records of the proceedings or any order made by any authority subordinate to him which in his opinion is prejudicial to revenue collection and pass such orders thereon as he thinks just and proper.

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

- (a) the time for filing appeal against the order of the assessing authority has not expired,
- (b) on any point which has been made the subject of an appeal before the appellate authority or the Deputy Commissioner of Sales Tax.
- (c) more than four years have elapsed after the passing of the order referred to therein.

(3) No order under this Section adversely affecting any person shall be passed under this section unless that person has been afforded a reasonable opportunity of being heard.]

*[14A. Powers of revision of the Commissioner of Commercial Taxes on application.-- (1) Any person aggrieved by an order passed by the Deputy Commissioner of Sales Tax under sub-section (4) of section 13 may, within a period of 30 days from the date of receipt of the order, file an application for revision of such order to the Commissioner of Commercial Taxes:

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

(2) Such application for revision shall be in the prescribed form and shall be verified in the prescribed manner and be accompanied by a fee of rupees five hundred.

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

(4) Every application shall be accompanied by the tax, fee or other amount payable in accordance with the order which the applicant has been preferred:

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

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

*[14B. *Fee for interlocutory applications.*—Every interlocutory application prescribed by the Government and filed before the authorities under this Act specified below, other than those filed by officers empowered by Government, shall be accompanied by the following fees, namely:—

- | | | | |
|-----|--|---|--------------------------------|
| (a) | Before the Appellate Authority | : | One hundred rupees |
| (b) | Before the Deputy Commissioner | : | One hundred rupees |
| (c) | Before the Commissioner of Commercial taxes | : | Two hundred and fifty rupees.] |

THE SCHEDULE

[Section 2 (cc)]

Goods on which tax is leviable under section 3

1. Motor vehicles
2. Cement
3. Refrigerator, its parts and accessories
4. Washing Machine
5. Marble slabs, marble tiles
6. Cudappah Stones and Slabs
7. Mosaic tiles and Mosaic chips
8. Glazed tiles, Ceramic tiles and all types of wall or floor tiles
9. Iron and Steel falling under item 2 (ii) of the Second Schedule to the General Sales Tax Act
10. Granit Slab
11. Air Conditioner its parts and accessories

12. Sodium Silicate
13. Furnace Oil
14. High Speed Diesel
15. Computers, Components and parts
16. Photocopier/Xerox
17. FAX Machine
18. Scanning Machine
19. Generator
20. Inverter including UPS
21. Other Machinery
22. Chassis of motor vehicle
23. Body built on chassis of motor vehicles
24. Furniture—whether assembled or unassembled
25. Paints of all descriptions
26. Electrical goods
27. Water supply and sanitary equipments and fittings
28. Oil, edible and inedible, including refined and hydrogenated oil and margarine
29. Timber
30. Granite metal, chips and powder
31. Ready mix concrete
32. Fans, Grinders, Cooking ranges, Water heaters, Electrical wiring cables and ACSR conductors
33. Live chicken and meat
34. Petroleum products, namely:—
 - (i) High speed diesel oil
 - (ii) Kerosene
 - (iii) Motor spirit including Light Diesel Oil (LDO) and excluding petrol, aviation turbine fuel and high speed diesel oil

- (iv) Naphtha
 - (v) Petrol other than Naphtha
 - (v) Other petroleum products not elsewhere mentioned in this Schedule or in the First or Second or Fifth Schedule of the Kerala General Sales Tax Act
 - (vii) Aviation Turbine Fuel including Aviation Gasoline
 - (viii) Liquefied Petroleum Gas
 - (ix) Lubricating Oil, Grease, Brake Fluid, Transformer Oil and other Quenching Oils.
35. Computer paper
 36. Caustic Soda
 37. Battery other than dry cell and button cell
 38. Medical equipments, Hospital equipments, Surgical equipments (other than consumable or disposable) including Dental chair
 39. Readymade garments and hosiery goods
 40. Weighing Machine, Weighing Bridges, parts and accessories thereof
 41. Automatic Teller Machines
 42. Automotive LPG
 43. Liquefied Natural Gas (Compressed Natural Gas)."
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