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Government of Kerala
2014



Regn. No. KERBIL/2012/45073
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കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Law (Legislation-A) Department

NOTIFICATION

No. 20478/Leg.A2/2014/Law. Dated, *Thiruvananthapuram, 8th October, 2014*
22nd Kanni, 1190/
16th Aswina, 1936.

The following Ordinance promulgated by the Governor of Kerala on the 8th October, 2014 is hereby published for general information.

By order of the Governor,

C. REMANI,
Special Secretary (Law).

ORDINANCE No. 24 OF 2014

THE KERALA TAXATION LAWS (AMENDMENT) ORDINANCE, 2014

Promulgated by the Governor of Kerala in the Sixty-fifth Year of the Republic of India.

AN

ORDINANCE

further to amend the Kerala Stamp Act, 1959, the Kerala General Sales Tax Act, 1963, the Kerala Value Added Tax Act, 2003 and the Kerala Finance Act, 2008.

Preamble.—WHEREAS, it is expedient further to amend the Kerala Stamp Act, 1959, the Kerala General Sales Tax Act, 1963, the Kerala Value Added Tax Act, 2003 and the Kerala Finance Act, 2008 for the purposes hereinafter appearing;

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

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

1. *Short title and commencement.*—(1) This Ordinance may be called the Kerala Taxation Laws (Amendment) Ordinance, 2014.

(2) It shall come into force at once.

2. *Act 17 of 1959, 15 of 1963, 30 of 2004 and 21 of 2008 to be temporarily amended.*—During the period of operation of this Ordinance, the Kerala Stamp Act, 1959 (17 of 1959), the Kerala General Sales Tax Act, 1963 (15 of 1963), the Kerala Value Added Tax Act, 2003 (30 of 2004) and the Kerala Finance Act, 2008 (21 of 2008) shall have effect subject to the amendments specified in sections 3 to 6 respectively.

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

(1) in serial No. 31, in clause (i), in the entries in column (3), the words and figure “subject to a maximum of rupees 1000” shall be omitted;

(2) in serial No. 42, in clause (i), in the entries in column (3), the words and figure “subject to a maximum of rupees 1000” shall be omitted;

(3) in serial No. 48, in clause (a), in the entries in column (3), the words and figure “subject to a maximum of rupees 1000” shall be omitted;

(4) in serial No. 51, in sub-clause (i) of clause (a), in the entries in column (3), the words and figure “subject to a maximum of rupees 1000” shall be omitted.

4. *Amendment of Act 15 of 1963.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963), in the SCHEDULE, in serial number “2. Foreign Liquor”,—

(i) against item “(i) Beer and Wine”, under the heading “Rate of tax (per cent)”, for the figure “50”, the figure “70” shall be substituted;

(ii) against item “(ii) other than Beer and Wine, for which purchase value incurred is rupees 400 per case or more,” under the heading “Rate of tax (per cent)”, for the figure “115”, the figure “135” shall be substituted;

(iii) against item “(iii) other Foreign Liquor, not covered under items (i) and (ii) above”, under the heading “Rate of tax (per cent)”, for the figure “105”, the figure “125” shall be substituted.

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

(a) in clause (a) of sub-section (1) of section 6, in the Table, against serial number 1, under the heading “Rates of tax in percentage” in column (4), for the figure “22”, the figure “30” shall be substituted;

(b) in clause (h) of section 8, for the figure “20”, the figure “30” shall be substituted.

6. *Amendment of Act 21 of 2008.*—In the Kerala Finance Act, 2008 (21 of 2008), in section 6,—

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

“(2A) (a) There shall be levied and collected from the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited, a cess, on the tax payable by them under clause (b) of sub-section (1) of section 5 of the Kerala General Sales Tax Act, 1963 (15 of 1963),—

(i) at the rate of one per cent, to be called a *Medical Cess* to fulfil the commitment of the Government to provide generic medicine free of cost to the patients of the Government Hospitals, who are not income tax payers;

(ii) at the rate of five per cent, to be called a *Rehabilitation Cess* to fulfil the commitment of the Government to provide for rehabilitation of bar hotel workers who had lost employment pursuant to the closure of bar hotels in the State as per Abkari policy;

(b) The cess so collected shall be in addition to the cess collected under sub-section (1).”

(b) in sub-section (3), for the words “*Social Security Cess* and the *Medical Cess*”, the words “*Social Security Cess, Medical Cess* and the *Rehabilitation Cess*” shall be substituted.

P. SATHASIVAM,
GOVERNOR.