

Thirteenth Kerala Legislative Assembly

Bill No. 345

THE KERALA FINANCE BILL, 2015

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BILL

to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2015-2016.

Preamble.—WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2015-2016;

Be it enacted in the Sixty-sixth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Finance Act, 2015.

2. *Amendment of Act XII of 1955.*—In the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (XII of 1955), after section 31, the following sections shall be inserted, namely:—

“31A. *One time settlement of arrears of fees due under the Act.*—Any delay in filing of documents/annual statement of accounts/list of members of a society may be condoned and the filing of the said documents may be regularised on payment of a fine of five hundred rupees in respect of each year of delay in filing any or all of the same.

31B. *Electronic filing of returns etc.*—Government may require the societies registered under this Act to file returns, forms and other statements to be submitted by it under this Act, electronically in such manner as may be specified.”.

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

(1) in section 4,—

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

"TABLE

(1)	(2)	(3)
1	A licensee who lends less than five lakh rupees in an year	Ten thousand rupees
2	A licensee who lends five lakh rupees or above but less than ten lakh rupees in an year	Seventy five thousand rupees
3	A licensee who lends ten lakh rupees or above but less than twenty five lakh rupees in an year	One lakh fifty thousand rupees
4	A licensee who lends twenty five lakh rupees or above but less than fifty lakh rupees in an year	Two lakh twenty five thousand rupees
5	A licensee who lends fifty lakh rupees or above in an year	Three lakh rupees.";

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

"(2B) For the purposes of sub-section (2A), the amount lent by a licensee for the year for which the security is to be paid shall be deemed to be the aggregate amount lent by him during the previous year:

Provided that in the case of a new licensee or a person who was a licensee only for a portion of the preceding year, the amount of security shall be determined on the basis of a declaration in the prescribed form as to the amount which he is likely to lend during the year, filed before the licensing authority in the prescribed manner.";

(2) in section 11, in clause (b) of sub-section (1), for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.;

(3) in section 13, for the words "one thousand rupees", the words "ten thousand rupees" shall be substituted.;

(4) in section 17, for the words "fifty thousand rupees", the words "five lakh rupees" shall be substituted.;

(5) in section 18, in sub-section (1), for the words "one thousand rupees", the words "twenty five thousand rupees" shall be substituted.;

(6) in section 18A, for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.;

(7) in section 18B, in sub-section (1), for the words "five hundred rupees", the words "five thousand rupees" shall be substituted.;

(8) in section 18C, in sub-section (1), for the words "twenty five thousand rupees", the words "fifty thousand rupees" shall be substituted.

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

(1) in serial number 5,—

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

"One thousand two hundred and fifty rupees per year in panchayat areas and two thousand and five hundred rupees per year in other areas.";

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

"Five hundred rupees.";

(2) in serial number 24, in clause (ii), for the entry in column (3), the following entry shall be substituted, namely:—

"Five hundred rupees.";

(3) in serial number 25, in clause (b), for the entry in column (3), the following entry shall be substituted, namely:—

"Five hundred rupees.";

(4) in serial number 28, for the entry in column (3), the following entry shall be substituted, namely:—

“One thousand rupees.”;

(5) after serial number 35 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

“35A. Licence to let

including any agreement to let or sublet for rent or fee	The same duty as a lease (No. 33).”;
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(6) in serial number 36,—

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

“One thousand rupees.”;

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

“The same duty as Articles of Association (No. 10) according to the authorised capital of the company.”;

(7) in serial number 50, in clause (b), for the entry in column (3), the following entry shall be substituted, namely:—

“Five hundred rupees.”.

5 Amendment of Act 17 of 1960.—In the Kerala Plantation Tax Act, 1960 (17 of 1960), in section 3, to sub-section (1), the following proviso shall be inserted, namely:—

“Provided that no plantation tax shall be charged on the land comprised in a plantation held by an individual coming within the definition of “person” in clause (5) of section 2, for himself or for any other individual.”.

6. Amendment of Act 15 of 1963.—In the Kerala General Sales Tax Act, 1963 (15 of 1963), for section 5D, the following section shall be substituted, namely:—

“5D. *Levy of Additional Sales Tax.*—The tax payable under section 5 and section 5A shall be increased by an additional sales tax at the rate of—

(i) one rupee per litre on High Speed Diesel Oil, Petrol falling under sub-entries (ii) and (iv) of serial number 1 of the Schedule, and

(ii) fifteen per cent of the tax payable under the said sections with respect to other commodities:

Provided that no additional sales tax under this section shall be levied on the tax payable on Foreign Liquor falling under serial number 2 of the Schedule:

Provided further that the Government may, by notification in the Official Gazette, vary the rate specified in item (i) above.”.

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

(1) in section 3, the existing sub-section (6) shall be renumbered as sub-section (8) and before sub-section (8) so renumbered, the following sub-sections shall be inserted, namely:—

“(6) In the case of non-transport vehicles registered in any State other than the State of Kerala and entering into the State of Kerala and staying therein for a period exceeding 30 days, the levy of tax shall be at the rate specified in Annexure III of the Schedule.

(7) In the case of Motor Vehicles brought to the State from any other country for temporary use in the State, a short-term tax shall be levied at the rate specified in the schedule.”;

(2) in the SCHEDULE, after serial number 13 and the entries against it in columns (2) and (3), the following serial number and entries shall respectively be inserted, namely:—

“14. Motor Vehicles brought to the State from any other country for temporary use in the State, —

- | | |
|--|----------|
| (a) for the first month of stay or
part thereof | 10000.00 |
|--|----------|

(b) for every subsequent month of stay or part thereof 5000.00"

(3) in ANNEXURE I, in serial number A, for items 1 and 2 and the entries against them in columns (2) and (3), the following items and entries shall, respectively, be substituted, namely:—

- | | |
|---|---|
| 1. Motor Cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer having purchase value up to rupees one lakh | 8% of the purchase value of the vehicle |
| 2. Motor Cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer having purchase value above rupees one lakh and up to rupees two lakh | 10% of the purchase value of the vehicle |
| 2A. Motor Cycles (including motor scooters and Cycles with attachments for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer having purchase value above rupees two lakhs | 20% of the purchase value of the vehicle."; |

(4) after ANNEXURE II, the following Annexure shall be inserted, namely:-

"ANNEXURE III"

[See section 3(6)]

<i>Sl. No.</i>	<i>Class of Vehicle</i>	<i>Amount of Tax</i>
(1)	(2)	(3)
		Period of stay exceeding 30 days and up to one year
1	Motor Cycle and three wheelers	200
2	Motor Cars	1500
3	Private Service Vehicle for personal use	
A	Passenger Capacity up to 10 seats—for every passenger	300
B	Passenger Capacity more than 10—for every passenger	500
4	Construction Equipment Vehicles and other non- transport vehicles	1000
		Period of stay exceeding one year

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

(1) in section 2, in clause (ia), for the word "apartment" occurring in both the places, the words "apartment or villa" shall be substituted;

(2) in section 4,

(a) in sub-section (1), in item (iia), the words "or villa" shall be added at the end;

(b) in sub-section (2),—

(i) in clause (d), after the word "apartment", the words "or villa" shall be inserted;

(ii) after clause (c), the following clause shall be inserted, namely:-

"(ca) In respect of charitable hospitals exempted under sub-section (1) of section 18C of the Kerala Value Added Tax Act, 2003 (30 of 2004), for charges of accommodation for residence for use of amenities and services, at the rate of ten percent per room where the gross charges, excluding charges of food, medicine and the professional services is two thousand rupees per day or more.";

(3) in section 4B, in sub-section (2), for items (a), (b) and (c) the following items shall respectively be substituted, namely:-

"(a) Star hotels	Nine thousand three hundred and seventy five rupees
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(b) Hotels other than star hotels, -

(i) Within the local area of a Municipal Corporation	One thousand eight hundred and seventy five rupees
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(ii) Within the local area of a Municipal Council or Town Panchayat	One thousand five hundred rupees
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(iii) Within the local area of a Village Panchayat	One thousand one hundred and twenty five rupees
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(c) Hall, Auditorium, Kalyanamandapam, etc.,—

(i) Within the local area of a Municipal Corporation	One thousand five hundred rupees
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(ii) Within the local area of a Municipal Council or Town Panchayat	One thousand one hundred and twenty five rupees
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(iii) Within the local area of a Village Panchayat	Seven hundred and fifty rupees.";
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(4) in section 4C, in sub-section (2), for the words "one thousand" and "five hundred", the words "one thousand five hundred" and "seven hundred and fifty" shall, respectively, be substituted;

(5) in section 4E, for the words "registration fee of rupees one thousand", the words "registration fee of rupees one thousand five hundred" shall be substituted;

(6) in section 4F, for the words "registration fee of rupees one thousand", the words "registration fee of rupees one thousand five hundred" shall be substituted;

(7) in section 4G, for the word "apartment" wherever it occurs, the words "apartment or villa" and for the words "one thousand" the words "one thousand five hundred" shall respectively, be substituted;

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

"7B. Powers of revision of the Deputy Commissioner suo motu.—(1) The Deputy Commissioner may, of his own motion, call for and examine any order passed or proceedings recorded under this Act by any officer or authority subordinate to him which in his opinion is prejudicial to the interest of revenue and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order thereon as he thinks fit.

Explanation.—For the purpose of this section an order passed or proceedings recorded shall be deemed to be prejudicial to the interest of revenue where the tax or other amount assessed or demanded is lower than what is actually due.

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

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

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

(c) more than four years have expired from the year in which the order referred to therein was passed.

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

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

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

(1) in section 2,—

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

“(xxviiA) “multi-level marketing” means marketing and sale of goods of a multi-level marketing entity through direct sellers or through direct sellers and distributors, otherwise than through shops, to the customers or consumers, generally in their houses or at their workplace or through demonstration of such goods at a particular place or by mail order sale;

(xxviiB) “multi-level marketing entity” means a company registered under the Companies Act, 2013 (Central Act 18 of 2013) or any partnership firm registered under the Partnership Act, 1932 (Central Act IX of 1932) or under the Limited Liability Partnership Act, 2008 (Central Act 6 of 2009) engaged in multi-level marketing;”;

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

Explanation:—Notwithstanding anything contained in any judgment, decree or order of any court or tribunal or any authority, the balance of contract amount received or receivable by a principal contractor in his account, after deducting the amount paid to registered sub-contractors in accordance with the rules prescribed in this behalf, shall form the total turnover of the principal contractor for determining the balance transfer value of the materials involved in the execution of such works contract.”;

(2) in section 6,—

(a) in sub-section (1),—

(i) after the words “any autonomous body” the words “or any multi-level marketing entity, their distributor and/or agent engaged in multi-level marketing” shall be inserted;

(ii) in clause (a), in the Table,

(a) in serial number 3A, in the entry in column (2), the following words shall be added at the end, namely:—

“including styrofoam and styrofoam sheets”;

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

“3B. Printed banners, hoardings and leaflets of Poly Vinyl Chloride/ Polyethylene and other plastic sheets	*** 20.”;
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(iii) for the eleventh proviso, the following proviso shall be substituted, namely:—

“Provided that the turnover relating to the sale of Liquified Natural Gas shall be exempted from tax, for the period from 1st April, 2015 to 31st March, 2016.”;

(b) in sub-section (5), in Explanation II, the following Note shall be inserted, namely:—

“Note.—It shall be deemed to have come into force on the 1st day of April, 2005.”;

(3) section 6A shall be omitted;

(4) in section 8,—

(a) in clause (a), in sub-clause (i),—

(i) after the words “any works contractor”, the words and brackets “other than those who undertake interior decoration and furnishing contracts, electrical, refrigeration or air conditioning contracts or contracts relating to supply and installation of plant, machinery, rolling shutters, cranes, hoists,

elevators (lifts), escalators, generators, generating sets, transformers, weighing machines, air conditioners and air coolers, deep freezers, laying of all kinds of tiles (except brick tiles), slabs and stones (including marble)" shall be inserted;

(ii) after Explanation 2, the following Explanation shall be inserted, namely:—

"Explanation 3:—A composite contract for the construction of building shall not be treated as a contract of the nature specified under this sub-clause merely for the reason that the contract also involves works which are excluded from the said sub-clause.";

(b) in clause (c), to sub-clause (i), the following proviso shall be inserted, namely:—

“Provided that notwithstanding anything contained in this Act, dealers may opt to pay tax under this sub-clause, subject to eligibility, for the periods prior to their registration under this Act.”;

(5) in section 10, in sub-section (1), in the proviso, for the words four per cent" the words "five per cent" shall be substituted;

(6) in section 15, in sub-section (2), after item (xi), the following items shall be inserted, namely:—

“(xii) any multi-level marketing entity, their distributor and/or agent engaged in multi-level marketing;

(xiii) any job-worker receiving goods from outside the State for job-works.";

(7) in section 16, in sub-section (7), for items (a) and (b), the following items shall, respectively, be substituted, namely:—

"(a) in the case of a dealer who is not an importer,

- | | |
|--|-------------------------|
| (i) having a total turnover of up to rupees twenty five lakh in the previous year | Five hundred rupees |
| (ii) having a total turnover of above twenty five lakh rupees in the previous year | One thousand rupees |
| (b) in the case of others | Three thousand rupees." |

(8) in section 18C, in sub-section (1),—

(a) in clause (a), for the words, brackets and figures “orders of exemption applicable to charitable institutions under the Income Tax Act, 1961 (Central Act 43 of 1961)” the words, brackets and figures the registration of such institutions under section 12AA of the Income Tax Act, 1961 (Central Act 43 of 1961) shall be substituted;

(b) in the first proviso, for the words “orders of income tax exemption” the words, brackets and figures “registration of such institutions under section 12AA under the Income Tax Act, 1961 (Central Act 43 of 1961)” shall be substituted.

Note:—Item (a) and (b) shall be deemed to have come into force on the 1st day of April, 2014.”;

(9) in section 21, the existing provision shall be numbered as sub-section (1), and after sub-section (1) so numbered the following sub-section shall be inserted, namely:—

“(2) Where the dealer detects any omission or mistake in the monthly return submitted under sub-section (1), he shall file a revised return rectifying the mistake or omission within two months from the last day of the return period to which the return relates. As a result of such revised return, if the tax payable by the dealer increases, the dealer shall furnish along with such revised return, proof of payment of tax, interest due thereon at the rates specified in section 31 and penal interest calculated at twice the said rate. Subject to the provisions of sections 22, 24 and 25, the assessment relating to the return period shall be deemed to have been completed on the receipt of such revised return.”;

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

“Provided also that the period for the completion of assessments including those subjected to extension under section 25B which expires on 31st March, 2015 shall be extended up to 31st March, 2016.”;

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

“Provided also that the period for the completion of assessments including those subjected to extension under section 25B which expires on 31st March, 2015, shall be extended up to 31st March, 2016.”;

(12) in section 30, the proviso to sub-section (1) shall be omitted;

(13) in section 52, the following sentence shall be added at the end, namely:—

“For this purpose such agencies or authorities shall take registration following such procedure as may be prescribed.”;

(14) in section 54, —

(a) after the words “any proceedings” the words “or for the purpose of general inquiry or survey” shall be inserted;

(b) the following proviso shall be inserted, namely:—

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

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

“54A. Entities engaged in electronic commerce to furnish certain details.—All companies and entities maintaining an electronic commerce website shall file monthly, the details of goods sold through such sites in such form as may be prescribed, which are transported into or outside the State as a result of such sale. For this purpose they shall take registration under this Act, in such manner as may be prescribed.”;

(16) in section 58, in sub-section (1), the words, figures, and brackets “sub-section (8) or sub-section (9) of section 44, section 49, section 67, section 68, section 69 or section 70” shall be omitted;

(17) in section 82,—

(a) after the words “assessing authority”, the words “may collect information through general inquiry or survey and for that purpose” shall be inserted;

(b) the following proviso shall be inserted, namely:—

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

(18) in section 94, in sub-section (2A), after the words “entire tax due” the words “with interest thereon till the date of such payment”, shall be inserted;

(19) in the SCHEDULES,—

(a) in the First Schedule,—

(i) in serial number 3, in the heading, the words ‘poultry feed’ shall be omitted;

(ii) serial number 4A and the entries against it in columns (2) and (3) shall be omitted;

(iii) in serial number 7, in the entry against it in column (2), the words "other than those specifically mentioned in the Third Schedule" shall be added at the end;

(iv) for serial number 17A and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be substituted, namely:—

“17A. Fabricated wall panels made of
glass fibre reinforced gypsum ***”;

(v) in serial number 18,—

(a) item (4) and the entries against it in columns (2) and (3) shall be omitted;

(b) for item (5) and the entries against it in columns (2) and (3), the following item and entries shall, respectively, be substituted, namely:—

“(5). Nylon ropes, polyester ropes and
polyester twines sold by *Matsyafed*,
Theeramythri units approved by
Government and Fishermen
Co-operative Societies. ***”;

(vi) serial number 23A and the entries against it in columns (2) and (3) shall be omitted;

(vii) in serial number 24B, the following Note shall be inserted, namely:—

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

(viii) serial number 27 and the entries against it in columns (2) and (3) shall be omitted;

(ix) after serial number 39 and the entries against it in columns (2) and (3), the following serial numbers and entries shall, respectively, be inserted, namely:—

“ 39A. Plastic recycling plant and machinery ***

39B. Pyrolysis oil obtained from recycling of
plastics, at the point of sale by such
recycling units ***”;

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

"42C Rubber wood ***".

(xi) serial number 46A and the entries against it in columns (2) and (3) shall be omitted;

(xii) serial number 51 and the entries against it in columns (2) and (3) shall be omitted;

(xiii) in serial number 55, in the heading in column (2), the words "and Khadi and Village Industries Commission", shall be added at the end;

(xiv) after serial number 62 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

"63. Used plastic and electronic waste

(b) in the Second Schedule,—

(i) in serial number 1,—

(a) for item (2) and the entries against it in columns (2) and (3),
the following item and entries shall respectively be substituted, namely:—

"(2) Gold bullion sold by agencies notified by Director General of Foreign Trade and those authorised by Reserve Bank of India for import of gold into the country, at the point of sale within the State.";

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(b) items (7) to (12) and the entries against them in columns (2) and (3) shall be omitted;

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

7.	Handloom cloth, Handloom bed sheet and Pillow cover	***
8.	Khadi cloth, garments and made ups	***
9.	Silk fabrics and sarees made of natural silk	5007
10.	Textiles fabric	
	(1) Wool	
(a)	Woven fabrics of carded wool or of carded fine animal hair	5111
(b)	Woven fabrics of combed wool or of combed fine animal hair	5112
(c)	Woven fabrics of coarse animal hair or of horse hair.	5113
	(2) Cotton	
(a)	Woven fabrics of cotton containing 85% or more by weight of cotton weighing not more than 200 gm/m ²	5208
(b)	Woven fabrics of cotton containing 85% or more by weight of cotton weighing more than 200 gm/m ²	5209
(c)	Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man- made fibres, weighing not more than 200 gm/m ²	5210
(d)	Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 gm/m ²	5211
(e)	Other woven fabrics of cotton.	5212
	(3) Woven fabrics of Flax	5309
	(4) Woven fabrics of jute or of other textile base fibres	5310

(5) Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5311
(6) Man-made filaments	
(a) Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of HSN heading 5404	5407
(b) Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of HSN heading 5405.	5408
(7) Man-made Staple Fibres	
(a) Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	5512
(b) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170m ²	5513
(c) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 m ²	5514
(d) Other woven fabrics of synthetic staple fibres	5515
(e) Woven fabrics of artificial staple fibres.	5516
(8) Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings; Embroidery	
(a) Woven pile fabrics and chenille fabrics other than HSN heading nos. 5802 or 5806	5801
(b) Terry toweling and similar woven terry fabrics other than narrow fabrics of HSN heading nos. 5806; tufted textile fabrics other than HSN heading no. 5703	5802

(c)	Gauze other than narrow fabrics of HSN heading no. 5806	5803
(d)	Tulle and other net fabrics not including woven, knitted or crocheted fabrics, lace in the piece, in strips or in motifs, other than fabrics of HSN heading nos. 6002 to 6006	5804
(e)	Hand woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like and needle worked tapestries (for example petit point, cross stitch), whether or not made-up	5805
(f)	Narrow woven fabrics other than goods HSN heading no. 5807; narrow fabrics consisting warp without weft assembled by means of an adhesive (bolducs).	5806
(g)	Woven fabrics of metal thread and woven fabrics of metalized yarn of HSN heading no. 5605 of a kind used in apparel as furnishing fabrics of a similar purpose, not elsewhere specified or included.	5809
(9)	Textiles fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of the books or the like; Tracing cloth; Prepared painting canvas; Buckram and similar stiffened textile fabrics of a kind used for hat foundations	5901
(10)	Tyre cord fabric of high tenacity yarn or other polymers, polyesters or viscose rayon	5902
(11)	Textile wall coverings	5905
(12)	Rubberised textile fabrics, other than tyre cord fabrics of high tenacity yarn or nylon or other polyamides polyesters or viscose rayon	5906
(13)	Textile fabrics, otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	5907

(14) Knitted or chrocheted fabrics

- (a) Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or chrocheted 6001
- (b) Knitted or chrocheted fabrics of a width not exceeding 30 cm., containing by weight 5% or more of elasto meric yarn of rubber thread, other than those of IISN heading no. 6001 6002
- (c) Knitted or chrocheted fabrics of a width not exceeding 30 cm., other than those of HSN heading nos. 6001 or 6002 6003
- (d) Knitted or chrocheted fabrics of a width exceeding 30 cm., containing by weight 5% or more of elasto meric yarn of rubber thread, other than those of HSN heading no. 6001 6004
- (e) Wrap knit fabrics (including those made on gallon knitting machines), other than those of HSN heading nos. 6001 to 6004 6005
- (f) Other knitted or chrocheted fabrics. 6006

11. Prepared poultry feed

****;

- (c) in the Third Schedule,--

(i) after serial number 18 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

- "18A. Brooms, brushes and mops made of plastic used for floor cleaning and toilet cleaning

(ii) in serial number 51A, after item (8) and the entries against it in columns (2) and (3), the following items and entries shall respectively, be inserted, namely:—

- (9) Articles of 'goldsmiths' or 'silversmiths' wares and parts thereof of precious metals or of metal clad with precious metal 7114

(10)	Other articles of precious metal or of metal clad with precious metals	7115
(11)	Silver, semi-manufactured	7106.92
(12)	Gold, semi-manufactured	7108.13.00
(13)	Waste and scrap of precious metals	7112
(14)	Gold coins	***
(15)	Gold bullion other than those specified in Second Schedule	***"

(iii) after serial number 92 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

"92A. Nylon Rope not included in the first Schedule ***

(iv) in serial number 97 A, the following Note shall be inserted, namely:—

Note.—This entry shall be deemed to have come into force on the 19th day of July, 2011.”

(v) after serial number 99 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

"99A. Polyester rope and Polyester twine
not included in the first Schedule. ****

(vi) in serial number 100, in the heading, the words "but excluding those mentioned in serial number 3B of the table in clause (a) of subsection (1) of section 6" shall be added at the end;

(vii) for serial number 130 and the entries against it in columns (2) and (3) the following serial number and entries shall, respectively, be substituted, namely:—

"130. Toys excluding electronic and plastic toys ***"

(viii) after serial number 146 and the entries against it in columns (2) and (3), the following serial number and entries shall, respectively, be inserted, namely:—

- "147. Electronic goods and systems for defence purposes notified by the Government, and manufactured by units situated in the State ****;

(d) in List A.—

(i) in serial number 84A, the following Note shall be inserted, namely:—

"Note.—This entry shall be deemed to have come into force on the 1st day of April, 2005.";

(ii) serial number 136A and the entries against it in columns (2) and (3) shall be omitted.

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

It is hereby declared that it is expedient in the public interest that all the provisions of this Bill shall have effect on and from the 1st day of April, 2015 under the Kerala Provisional Collection of Revenues Act, 1985 (10 of 1985).

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the following enactments to give effect to the financial proposals of the Government of Kerala for the financial year 2015-2016 as announced in paras 283 to 290, 292, 295 to 329, 332 and 335 to 338 of the Budget Speech 2015-2016, namely:—

1. The Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (XII of 1955);
 2. The Kerala Money Lenders' Act, 1958 (35 of 1958);
 3. The Kerala Stamp Act, 1959 (17 of 1959);
 4. The Kerala Plantation Tax Act, 1960 (17 of 1960);
 5. The Kerala General Sales Tax Act, 1963 (15 of 1963);
 6. The Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976);
 7. The Kerala Tax on Luxuries Act, 1976 (32 of 1976);
 8. The Kerala Value Added Tax Act, 2003 (30 of 2004).

FINANCIAL MEMORANDUM

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

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 2 of the Bill, which proposes to insert a new section 31B in the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (XII of 1955), seeks to empower the Government to specify the manner of filing returns, forms and other statements to be submitted by the societies electronically.

2. Clause 6 of the Bill, which proposes to substitute section 5D of the Kerala General Sales Tax Act, 1963 (15 of 1963), seeks to empower the Government to vary the rate of tax specified in item (i) of the said section, by notification in the Official Gazette.

3. Sub-clause (13) of clause 9, which proposes to amend section 52 of the Kerala Value Added Tax Act, 2003 (30 of 2004), seeks to empower the Government to prescribe the procedure to be followed by the agencies or authorities referred to in the said section, for taking registration.

4. Sub-clause (15) of clause 9, which proposes to insert a new section 54A in the Kerala Value Added Tax Act, 2003, seeks to empower the Government to prescribe the form in which the details of goods sold through commercial websites are to be filed by the companies and entities maintaining an electronic commerce website and the manner in which registration has to be taken for the purpose.

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

K. M. MANI

EXTRACT FROM THE RELEVANT PORTIONS OF THE TRAVANCORE-COCHIN LITERARY, SCIENTIFIC AND CHARITABLE SOCIETIES REGISTRATION ACT, 1955

(XII OF 1955)

1. *Short title, extent and commencement.*--(1) This Act may be called the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955.

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31. *Inspection of documents.* Any person may inspect all documents filed with the Registrar under this Act on payment of a fee of one rupee for each inspection, and any person may require a copy or extract of any document or any part of any document to be certified by the Registrar, on payment of two annas for every hundred words of such copy or extract.

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**EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA MONEY LENDERS' ACT, 1958**

(35 OF 1958)

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4. *Grant and refusal of licences.*—(1) Application for a money-lender's licence shall be in writing and shall be made to the licensing authority and in the manner prescribed under this Act.—

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(2A) Every licensee specified in column (1) of the Table below shall, within such time and in such manner as may be prescribed, deposit in the Government Treasury in respect of each licence held by him, the amount specified in the corresponding entry in column (2) of the said Table, by way of security for the due observance of the conditions of the licence.

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TABLE

(1)	(2)
1. A licensee who lends less than one lakh rupees in an year.	Five thousand rupees
2. A licensee who lends one lakh rupees or above but less than five lakh rupees in an year.	Ten thousand rupees
3. A licensee who lends five lakh rupees or above but less than ten lakh rupees in an year.	Fifty thousand rupees
4. A licensee who lends ten lakh rupees or above but less than twenty-five lakh rupees in an year.	One lakh rupees
5. A licensee who lends twenty-five lakh rupees or above but less than fifty lakh rupees in an year.	One lakh and fifty thousand rupees
6. A licensee who lends fifty lakh rupees or above in an year.	Two lakh rupees

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(2B) For the purposes of sub-section (2A), the amount lent by a licensee for the year for which the security is to be paid shall be deemed to be:—

(a) the maximum aggregate loan amount outstanding on any day during the previous year; or

(b) the amount invested by the licensee including all deposits received by him during the previous year, if the maximum aggregate loan amount outstanding is not ascertainable from his accounts:

Provided that in the case of a new licensee or a person who was a licensee only for a portion of the preceding year, the amount of security shall be determined on the basis of a declaration in the prescribed form as to the amount which he is likely to lend during the year, filed before the licensing authority in the prescribed manner.

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11. *Money lender advancing smaller amount or securing higher interest than that specified in the accounts etc. to be punishable.*—(1) Any money-lender whether licensed or not,

(a) who actually advances an amount less than the amount shown in his accounts or registers or other documents relating to the loan, or

(b) who pays interest or receives interest or any other charge at a rate higher than the rate shown in the accounts, registers or documents aforesaid or allowed under this Act shall be punished with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

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13. *Penalty for molestation of debtor.*—Whoever molests or abets the molestation of any debtor for the recovery of any loan shall be punished with imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both.

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17. *Penalty for carrying on business without licence or in violation of the conditions of licence.*—Whoever carries on the business of money-lending without a licence or in violation of the conditions of the licence or otherwise than in conformity with the terms and conditions of the licence shall be

punished with imprisonment for a term which, in the absence of special reasons to be recorded in the judgment of the court, shall not be less than three months but which may extend to three years and with fine which may extend to fifty thousand rupees.

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18. *Penalties.*—(1) Whoever contravenes any of the provisions of this Act or of any rule made thereunder or of any terms or conditions of a licence granted or deemed to be granted thereunder or makes a claim or a statement which is false or which he does not believe to be true shall if no other penalty is elsewhere provided for in this Act for such contravention, be punished with fine which may extend to one thousand rupees.

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18A. *Certain acts of pawn-brokers to be punishable.*—A pawn-broker who—

(1) takes an article in pawn from any person appearing to be under the age of eighteen years, or to be intoxicated; or

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(7) sells or otherwise disposes of any pledge pawned with him except at such time and in such manner as is authorised by or under this Act,

shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to five hundred rupees or with both.

18B. *Certain acts of pawners to be punishable.*—(1) Any person who—

(a) offers to a pawn-broker an article by way of pawn, being unable or refusing to give a satisfactory account of the means by which he became possessed of the article; or

(b) wilfully gives false information to a pawn-broker as to whether an article offered by him in pawn to the pawn-broker is his own property or not, or as to his name and address, or as to the name and address of the owner of the article; or

(c) not being entitled to redeem, and not having any colour of title by law to redeem, a pledge, attempts or endeavours to redeem the same, shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to five hundred rupees or with both.

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18C. *Imposition of penalty by Officers and Authorities.*—(1) If the Inspector or the Licensing Authority is satisfied that any person,—

(a) being a person liable to take himself a licence under this Act, carries on the business of money-lending without taking such licence; or

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

such Inspector or Authority may direct that such person shall pay, by way of penalty an amount not exceeding twenty five thousand rupees.

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**EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA STAMP ACT, 1959**

(17 OF 1959)

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THE SCHEDULE

<i>Sl. No.</i>	<i>Description of instrument</i>	<i>Proper Stamp Duty</i>
(1)	(2)	(3)
1	Acknowledgement of a debt exceeding twenty rupees in amount or value written or signed by, or on behalf of, a debtor in order to supply evidence of such debit in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession; provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property: when the amount or value does not exceed Rs. 1,000 When it exceeds Rs. 1,000	Five rupees Ten rupees
	** ** **	** **
5	Agreement or memorandum of an agreement,— (a) if relating to the sale of a bill of exchange:	One rupees
	** ** **	**
	(e) If relating to installation of ATM machine, between a bank and the land owner or renewal thereof	Two thousand and five hundred rupees per year
	** ** **	**
	(g) if not otherwise provided for:	One hundred rupees
	** ** **	**
24	Counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid:	

(1)	(2)	(3)
	(i) if the duty with which the original instrument was chargeable does not exceed ¹⁹ [One hundred rupees]	The same duty as is payable on the original
	(ii) in any other case ** ** **	One Hundred rupees **
25	Customs Bond or Central Excise Bond: (a) where the amount does not exceed Rs. 1,000	Rupees five for every Rupees 100 or part thereof of the amount Fifty rupees **
	(b) in any other case ** ** **	Two hundred and fifty Rupees
28	Certificate of enrolment in the roll of advocates prepared and maintained by the State Bar Council under the Advocates Act, 1961 (Central Act 25 of 1961): ** ** **	Sixty rupees (rate revised from rupees forty rupees with effect from 24-2-1988) **
35	Letter of licence, that is to say, any agreement between a debtor and his creditors that the latter shall for a specified term suspend their claims and allow the debtor to carry on business at his own discretion: ** ** **	Five hundred rupees **
36	Memorandum of association of a company,— (a) if accompanied by articles of association under the Companies Act, 1956 (Central Act 1 of 1956): ** ** **	One thousand rupees
	(b) if not so accompanied	
50	Security bond or mortgaged deed, executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract.— (a) when the amount secured does not exceed Rs. 1,000 ** ** **	Five rupees for every Rs. 100 or part thereof of the amount secured One hundred rupees **
	(b) in any other case ** ** **	

EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA PLANTATION TAX ACT, 1960
(ACT 17 OF 1960)

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3. *Charge of plantation tax.*—(1) Subject to the other provisions contained in this Act, for every financial year commencing on and from the first day of April, 1960, there shall be charged in respect of the lands comprised in plantations held by a person on the corresponding valuation date an additional tax (hereinafter referred to as 'plantation tax') at the rates specified in Schedule I; and the person holding such plantations shall be liable to pay the plantation tax.

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

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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 or the Central Government, or Government of Kerala or the Government of any other state or of any Union Territory, or any local authority) whose total turnover for a year is not less than two lakh rupees and every casual trader or agent of a non-resident dealer, the Central Government, Government of Kerala, the Government of any other state or of any Union Territory, or any local authority whatever be its total turnover for the year in respect of goods included in the Schedule at the rate mentioned against such goods,—

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5D. *Levy of Additional Sales Tax.*—The tax payable under section 5 and section 5A shall be increased by an additional sales tax at the rate of fifteen per cent of the tax payable under the said sections:

Provided that no additional sales tax under this section shall be levied on the tax payable on High Speed Diesel Oil, Petrol falling under sub-entries (ii) and (iv) of Sl. No. 1 and Foreign Liquor falling under Sl. No. 2 of the Schedule.

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

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3. Levy Tax.—(1) Subject to the other provisions of this Act, on and from the date of commencement of this Act, a tax shall be levied on every motor vehicle used or kept for use in the state, at the rate specified for such vehicle in the Schedule:

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(6) In the case of motor vehicles in respect of which any reciprocal arrangement 'relating to' taxation has been entered into between the Government of Kerala and any other State Government, the levy of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the terms and conditions of every such reciprocal arrangement shall be published in the Gazette and copy thereof shall be placed before the Legislative Assembly of the State.

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THE SCHEDULE

[See Section 3(1)]

<i>Sl. No.</i>	<i>Class of Vehicle</i>	<i>Rate of Quarterly Tax (in Rupees)</i>
(1)	(2)	(3)
1	Motor Cycles (including Motor Scooters and cycles with attachment for propelling the same by mechanical power)	45.00
2	Three wheeler (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers	45.00
**	**	**

(1)	(2)	(3)
13	1. Generator Van/Compressor/Rig	
	(a) Light Motor Vehicle	1000.00
	(b) Medium Motor Vehicle	1500.00
	(c) Heavy Motor Vehicle	2000.00

ANNEXURE I

ONE TIME TAX

[See proviso to section 3(1)]

Sl. No.	Class of Vehicle	Rate of one time tax
(1)	(2)	(3)
"A.	New Motor Cycles (including Motor Scooters and Cycles with attachments for propelling the same by mechanical power) and three wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers and Private Service Vehicle for personal use (NTV), Motor Cars, Motor Cabs, Tourist Motor Cabs and Construction Equipment Vehicles	
1.	Motor Cycles (including Motor Scooters and cycles with attachment for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer having purchase value up to rupees 1 lakh	6% of the purchase value of the vehicle
2.	Motor Cycles (including Motor Scooters and cycles with attachments for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer having purchase value above rupees 1 lakh	8% of the purchase value of the vehicle
3.	Three Wheelers (including tricycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers.	6% of the purchase value of the vehicle
	**	**
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ANNEXURE II

LUMP SUM TAX

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

<i>Sl. No.</i>	<i>Class of Vehicle</i>	<i>Rates of tax for 5 years (in Rupees)</i>
(1)	(2)	(3)
A.	Old Motor cycles (including motor scooters and cycles with attachments for propelling the same by mechanical power) and bicycles of all categories with or without side car or drawing a trailer	900
B.	Three Wheelers (including tricycles and cycle rickshaws with attachments for propelling the same by mechanical power) not used for transport of goods or passengers	900
C.	New autorickshaws and autorickshaws which were originally registered in other States on or after 1st April, 2010 and migrated to the State of Kerala	2,000
D.	Motor cabs	7,000
E.	Tourist Motor cabs	8,500
F.	Motor cars having ULW not exceeding 750 Kg.	6,400
G.	Motor cars having ULW more than 750 Kg. but not more than 1500 Kg.	8,600
H.	Motor cars having ULW more than 1500 Kg.	10,600
I.	Goods carriages having GVW up to 3000 Kg.	
	(i) Motor Cycle trucks not exceeding 300 Kg.	2,700
	(ii) Goods Carriages with GVW not exceeding 1000 Kg.	4,400
	(iii) Goods Carriages with GVW exceeding 1000 Kg. but not exceeding 1500 Kg.	8,400
	(iv) Goods Carriages with GVW exceeding 1500 Kg. but not exceeding 2000 Kg.	11,000
	(v) Goods Carriages with GVW exceeding 2000 Kg. but not exceeding 3000 Kg.	14,100."

**EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA TAX ON LUXURIES ACT, 1976
(32 OF 1976)**

** ** ** **

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

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(ia) “Serviced apartment” means a furnished apartment available for short-term stay for guests, which provides amenities and services for daily use for monetary consideration as an alternative for hotel accommodation.

** ** ** **

4. Levy and collection of luxury tax.—(1) Subject to the provisions of this Act, there shall be levied and collected a tax, hereinafter called the ‘luxury tax’, in respect of any luxury provided,—

(i) in a hotel, house boat, hall, auditorium or kalyanamandapam or including those attached to hotels, clubs, kalyanamandapam and places of the like nature which are rented for accommodation for residence or used for conducting functions, whether public or private, exhibition;

(ii) by Direct-To-Home (DTH) Service Providers;

(iia) in a serviced apartment

** ** ** **

(2) Luxury tax shall be levied and collected,—

(a) in respect of a hotel, for charges of accommodation for residence and other amenities and services provided in the hotel, excluding food and liquor,—

** ** ** **

(d) in respect of serviced apartment, for the charges of accommodation and other amenities and services provided at the rate of twelve and a half per cent.”;

** ** ** **

(e) in respect of a hospital, for charges of accommodation for residence for use of amenities and services, at the rate of ten per cent per room where the gross charges, excluding charges of food, medicine and professional services, is one thousand rupees per day or more.

** ** ** **

4B. Registration of Hotels etc.—(1) Every proprietor of a hotel having not less than five rooms to be rented for accommodation for residence or otherwise and of every house boat, hall, auditorium, kalyanamandapam and place of the like nature shall get his hotel, house boat, hall, auditorium, kalyanamandapam or place of the like nature registered under the Act and the registration renewed annually:

Provided that the halls and auditoriums owned by religious institutions and located within the premises of places of worship shall not be liable to get registered under this Act.

(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:—

(a) Star Hotel	Six thousand two hundred and fifty rupees
(b) Hotels other than Star Hotels.—	
(i) Within the local area of a municipal Corporation	One thousand two hundred and fifty rupees
(ii) Within the local area of a municipal council or township by whatever name called	One thousand rupees
(iii) Within the local area of a grama panchayath	Seven hundred and fifty rupees
(c) Halls, Auditorium, Kalyanamandapams etc.,—	
(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 grama panchayath	Five hundred rupees

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.

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4E. Registration of Hospitals. Every hospital having not less than five rooms to be rented for accommodation of patients for treatment or otherwise for which gross charges excluding charges for food, medicine and professional services is one thousand rupees or more per room, shall get itself registered with such authority and in such manner as may be prescribed, and the application for registration shall be accompanied by a registration fee of rupees one thousand. The registration shall be for a period of one year and shall be renewed annually.

4F. Registration of home stays. Every proprietor of a home stay where the daily charges of accommodation including other amenities proved is rupees one thousand or more, shall get his home stay registered with such authority and in such manner as may be prescribed and the application for registration shall be accompanied by a registration fee of rupees one thousand. The registration shall be for a period of one year and shall be renewed annually.

4G. Registration of serviced apartments.--Every proprietor of a serviced apartment in a district shall get his serviced apartment registered with the authority under this Act along with a registration fee of one thousand rupees per apartment. Other procedures relating to registration of hotels shall be applicable in this case. The registration shall be for a period of one year and shall be renewed annually.

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7A. Appeal to Appellate Tribunal. ⁷⁰[(1) Any person aggrieved by an order of assessment made or a penalty levied under section 6, sub-sections (7) and (8) of section 12A, sub-section (8) of Section 13 or Section 17A may within sixty days from the date on which the order was served on him, appeal against such order, for the annulment or modification of the assessment or penalty to the Appellate Tribunal in such manner as may be prescribed:

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

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(5) All appeals together with interlocutory applications, if any, pending for disposal before any Appellate Authority under this Act as on the date of commencement of this provision shall stand transferred to the Appellate Tribunal and the Appellate Tribunal shall consider the same as if it is an appeal filed before it.

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

** ** ** **

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

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

** ** ** **

(xxvii) “Motor spirit” means any substance which, by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automotive or stationary internal combustion engines and includes petrol, diesel oil and other internal combustion oils, but does not include kerosene, furnace oil, coal or charcoal;

** ** ** **

(li) “Total turnover” means the aggregate turnover in all goods of a dealer at all places of business in the State, whether or not the whole or any portion of such turnover is liable to tax, including the turnover of purchase or sale in the course of interstate trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of goods into the territory of India;

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INCIDENCE AND LEVY OF TAX.

6. *Levy of Tax on sale or purchase of goods.*—(1) Every dealer whose total turnover for a year is not less than ten lakh rupees and every importer or casual trader or agent of a non-resident dealer, or dealer in jewellery of gold, silver and platinum group metals or silver articles or contractor or any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority or any autonomous body whatever be his total turnover for the year, shall be liable to pay tax on his sales or purchase of goods as provided in this Act. The liability to pay tax shall be on the taxable turnover,

(a) In the case of goods specified in the Second and Third Schedules at the rates specified therein and at all points of sale of such goods within the State and in the case of goods specified below, mentioned in column (4), at all points of sale of such goods within the States namely:—

<i>Sl. No.</i>	<i>Description of Goods</i>	<i>HSN Code</i>	<i>Rates of tax in percentage</i>
(1)	(2)	(3)	(4)
(1)	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes	2402	22
(2)	Aerated branded soft drinks, excluding soda	***	20
(3)	Carry bags made of plastic including poly propylene, which have a vest type selfcarrying features to carry commodities.	***	20
(3A)	Disposable plates, cups and leaves made of plastic	***	20
(4)	Pan Masala	2106.90.20	22.5

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(f) In the case of transfer of goods involved in execution of works contract, where the transfer is not in the form of goods, but in some other form, at the rate of 14.5 per cent and when the transfer is in the form of goods at the rates prescribed under the respective Schedules.

Provided that where the sale is to the Administrator, Union Territory of Lakshadweep, Laccadive Co-operative Marketing Federation, Kozhikode or the Lakshadweep Harbour Works and registered dealers certified by the Administrator, Union Territory of Lakshadweep, the tax payable under clause (d) shall be at the rate of five per cent, subject to such conditions as may be prescribed:

Provided further that a bar attached hotel, as defined under explanation to clause (c) of section 8 or a dealer in petroleum products shall be liable to pay tax under this sub-section if his total turnover under this Act and the total turnover under the Kerala General Sales Tax Act, 1963 (15 of 1963) together is not less than the limit specified under this sub-section:

Provided also that where the total turnover of a dealer, other than an importer or casual trader or agent of a non-resident dealer or dealer in jewellery of gold, silver and platinum group metals and silver articles or contractor, exceeds ten lakh rupees for the first time during the course of an year, such dealer shall be liable to pay tax under this sub-section only on the turnover in excess of ten lakh rupees; but he shall be liable to pay tax irrespective of the total turnover in any subsequent year:

Provided also that in respect of works contracts executed under the Sampurna Garamin Rosgar Yojana or the beneficiary committees using the Member of Parliament/Member of Legislative Assembly Funds or Natural Calamity Relief Funds or Sarva Siksha Abhiyan Funds, or funds of Local Authorities or Command Area Development Authority and OFD Works through Beneficiary Farmers' Associations or Karshaka Samithy where the total amount in respect of individual contract does not exceed ten lakh rupees, the tax payable under clause (f) above shall be five per cent; under the Jalanidhi project (KRWSA), the tax payable under clause (f) above shall be four per cent irrespective of the total amount in respect of individual contract; and the beneficiary Committees shall be entitled to receive payment even without taking registration under the Act:

Provided also that, where,--

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

(b) the sale is by Military, Naval, Air Force or by the one subsidiary Canteen each that may be established by the Kerala Police in each Districts of the State and affiliated to the Central Police Canteen, of the goods purchased from Canteen Stores Department, Central Police Canteen or from direct suppliers authorised by them, as the case may be; and

(c) in case of motor vehicles, the sale is to Defence personnel or ex-servicemen on production of authorization duly issued by the authorized officer of the Canteen Stores Department, Indian Naval Canteen Stores or Air Force Canteen, as the case may be;

the tax payable under (a), (b) or (c) above shall, subject to such conditions and restrictions as may be prescribed, be half the rate applicable to such goods.

Provided also that in respect of sale of fuel and lubricants to foreign-going vessels, other than fishing vessels, the tax payable under clause (a) or (d) above shall, subject to conditions and restrictions as may be prescribed, be half per cent:

Provided also that where sale of goods other than petroleum products, manufactured in the State is to Railways, Kerala State Electricity Board, Kerala State Road Transport Corporation or Kerala Water Authority, the tax payable under clause (d) above shall, subject to such conditions and restrictions as may be prescribed, be at five per cent:

Provided also that sculptural statues of national leaders and social reformers shall be exempted from tax payable under clauses (e) and (f) of sub-section (1) of section 6:

Provided also that the tax payable under clause (f), in respect of transfer of declared goods not in the form of goods but in some other form, shall be at the rate prescribed under the respective Schedules:

Provided also that the rate of tax on the sale of used motor vehicles shall be at 0.5 per cent and that no tax is payable under sub-section (2):

Provided also that, in respect of cinematographic films, turnover relating to sale of "copyright" under clause (a) and transfer of right to use under clause (c) shall be exempted.;

(5) Notwithstanding anything contained in sub-section (1), but subject to sub-section (2), any registered dealer not being,

(a) an importer ; or

(b) a dealer making any sale in the course of interstate trade or commerce or export ; or

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Explanation II: For the purpose of this sub-section, total turnover of a dealer shall not include the turnover of sale of medicines sold under first proviso to clause (e) of section 8 and the turnover of sale of goods covered under the Schedule to the Kerala General Sales Tax Act, 1963 (15 of 1963).

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6A. *Payment of turnover tax of textile articles.*—Notwithstanding anything contained in section 6, every dealer shall pay turnover tax at the rate of two per cent on the turnover of sale of textile articles, included in serial numbers 17A, 46A and 51 of the First Schedule:

Provided that a dealer whose turnover of sale of such textiles in the State for the previous year is below rupees one crore, shall not be liable to pay turnover tax under this section:

Provided further that this levy would be applicable even if, the constitution of the business has been changed in the current year to proprietorship, firm or association of persons consisting of the proprietor, partner, director or persons of the dealer for the previous year.

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

(a) (i) any works contractor who imports any goods into the State from other States or Country for incorporation in the works contracts and/or who is registered under the provisions of the Central Sales Tax Act 1956 (Central Act 74 of 1956), may, at his option, instead of paying tax in accordance with the provisions of section 6, pay tax at the rate of seven per cent of the whole contract amount ;

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Explanation 2:—Notwithstanding anything contained in any other Act, a dealer surrenders his registration and unused declaration forms under the Central Sales Tax Act, 1956 (Central Act 74 of 1956). Before the assessing authority on or before 31st March of an year (including 31st March, 2014) and who does not have nay closing stock of materials purchased interstate as on that date or who pays tax on such closing stock at schedule rates, shall be eligible for paying compounded tax under sub-clause (ii) of this clause, for the next year:

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(c) (i) any dealer in cooked food and beverages, including fresh fruit juices and sweets prepared by him, other than,—

(a) a dealer supplying cooked food and beverages to any airline service company or institution or shipping company for serving in aircraft, ships or steamer or served in aircraft, ship steamer;

(b) a bar attached hotel or a dealer for serving cooked food in a bar attached hotel;

(c) a star hotel or a dealer serving cooked food in a star hotel;

(d) a dealer making interstate purchase of goods, other than capital goods or packing materials ; or

(e) hotels or restaurants using a brand name or a trade mark registered under the Trade Marks Act, 1999 (Central Act 47 of 1999).

may, at his option, instead of paying tax in accordance with the provisions of sub-section (1) of section but subject to payment of tax, if any, payable under sub-section (2) thereof, pay tax at half per cent of the turnover of cooked food and beverages prepared by him and also on the turnover of other goods in respect of which he is not the dealer effecting first taxable sale, as provided in the Explanation under sub-section (5) of section 6.

Explanation:—Cooked food for the purpose of this clause shall include sweets and fresh fruit juice prepared and served in the restaurants and hotels.

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(e) Any dealer, who is an importer or a manufacturer who is not entitled to any deferment of tax under section 32, of medicines and drugs falling under the Third schedule may, at his option, pay, in such manner and subject to such conditions and restrictions as may be prescribed, in lieu of the 200 metric tonne per hour.

Explanation:—For the purpose of this clause, primary crushers falling under the description of item (i), (ii) or (iii) above shall also be reckoned for the purpose of computation of compounded tax, and the rate applicable to primary crushers shall be at fifty per cent of the aggregate of the tax payable on secondary crushers.

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10. *Deduction of tax at source.*—(1) Every awarder shall deduct from every payment, including advance payment, made by him to any works contractor liable to pay tax under section 6, in relation to any works contract awarded, the tax payable by the contractor in respect of such contract under that section, whether the transfer of goods involved in the execution of works contract is in the form of goods or not, and remit it to Government, in the prescribed manner, on or before the twentieth day of the month succeeding the month in which such deduction is made. Every such awarder shall also file such return as may be prescribed:

Provided that in respect of works contract executed under the Sampurna Gramin Rozgar Yojana or the Beneficiary Committees using the Member of Parliament/Member of Legislative Assembly Funds or Natural Calamity Relief Funds of Sarva Siksha Abhiyan Funds, where the total amount in respect of individual contract does not exceed ten lakh rupees, the maximum amount deductible under this section shall not exceed four per cent of the whole contract amount.

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REGISTRATION AND PERMIT

15. *Registration of dealers.*—(1) Every dealer whose total turnover in any year is not less than ten lakh rupees shall, and any other dealer may, get himself registered under this Act.

(2) Notwithstanding anything contained in sub-section (1)

(i) every casual trader ;

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(xi) any hallmarking unit.

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16. *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 in the table below:—

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(7) A certificate of registration 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 below :

- (a) dealer who is not an importer: Five hundred rupees
- (b) others: One thousand five hundred rupees.

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

(a) They shall, on payment of a fee of ten thousand rupees, obtain a certificate from the Commissioner for an year, based on the orders of exemption applicable to charitable institutions under the Income Tax Act, 1961 (Central Act 43 of 1961).

(b) The hospital availing exemption as per this sub-section shall purchase only medicines which had suffered tax on the maximum retail price as per clause (e) of section 8 of this Act and with regard to other laboratory store items and consumables, only from dealers registered under this Act :

Provided that for the period up to 31st March, 2013, the exemption would be made operative only based on certificate issued by the Commissioner considering the orders of income tax exemption:

Provided further that such charitable hospitals shall not be liable to take registration or file returns under this Act.

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21. *Self assessment.*—Where the return submitted under sub-section (1) of section 20 is in the prescribed manner and accompanied by the prescribed documents, the assessment relating to the return period shall, subject to the provisions of sections 22, 24 and section 25, be deemed to have been completed on the receipt of such return.

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24. *Audit assessment.*—(1) Notwithstanding anything contained in any other provision of this Act, if any dealer:

(a) is found on audit of his books of accounts other records or otherwise, to have submitted incorrect or incomplete return for any return period ; or

(b) fails to make available any accounts or other records required by the audit officer for audit in the business place of the dealer ; or

(c) fails to prove the claim of input tax credit, special rebate or refund claimed, the audit officer may, at any time within three years from the last date of the year to which the return relates, after conducting such enquiry as he may deem necessary, reject the returns of such return periods and complete the assessments to the best of judgment:

Provided that no assessment under this section shall be completed without affording the dealer an opportunity of being heard:

Provided further that where the defect in the return is only the application of incorrect rate of tax, mistake in the claim of input tax credit, special rebate or refund, no assessment under this sub-section shall be made where the dealer, at this option, files revised return and pays the balance tax along with interest under sub-section (5) of section 31 and thrice the interest as settlement fee :

Provided also that the time limit mentioned in this sub-section and the preceding proviso shall not apply to a dealer where the claim of input tax credit, special rebate or refund made by him was on the basis of any bogus or forged document or where the claim was otherwise fraudulent:

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

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Provided that no assessment under this section shall be completed without affording the dealer an opportunity of being heard:

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

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25. Assessment of escaped turnover.—(1) Where for any reason the whole or any part of the turnover of business of a dealer has escaped assessment to tax in any year or return period or has been under assessed or has been assessed at a rate lower than the rate at which it is assessable or any deduction has been wrongly made there from, or where any input tax or special rebate credit has been wrongly availed of, the assessing authority may, at any time within five years from the last date of the year to which the return relates, proceed to determine, to the best of its judgment, the turnover which has escaped assessment to tax or has been under assessed or has been assessed at a rate lower than the rate at which it is assessable or the deduction in respect of

which has been wrongly made or input tax or special rebate credit that has been wrongly availed of and assess the tax payable on such turnover or disallow the input tax or special rebate credit wrongly availed of, after issuing a notice on the dealer and after making such enquiry as it may consider necessary:

Provided that before making an assessment under this sub-section the dealer shall be given a reasonable opportunity of being heard:

Provided further that where the escapement is due to the application of incorrect rate of tax, no assessment under this sub-section shall be made where the dealer files revised return and pays the tax which has escaped assessment along with interest under sub-section (5) of section 31 and thrice the interest as settlement fee:

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

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30. Collection of tax by dealers.—(1) A registered dealer may, subject to the provisions of sub-section (2) and (3), collect tax at the rates specified under section 6 on the sale of any goods, from the person to whom he sells the goods and pay it over to Government in such manner as may be prescribed:

Provided that notwithstanding anything contained in this section, no dealer shall collect any sum by way of turnover tax revivable under section 6A.

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52. Forwarding agency, etc., to submit returns.—Every clearing or forwarding house or agency, transporting agency, shipping agency, shipping out agency, railway authorities, Operators of leased railway wagons air cargo authorities or steamer agency in the State shall submit to the assessing authority of the area such returns and information as may be prescribed of all goods cleared, forwarded, transported, or shipped by it. The assessing authority concerned shall have the power to call for and examine the books of account or other documents in the possession of such agency with a view to verify the correctness of the returns submitted and the agency shall be bound to furnish the books of account or other documents when so called for.

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

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58. Powers of revision of the Commissioner suo motu.—(1) The Commissioner may *suo motu* call for and examine any order passed on proceedings recorded under this Act by any officer or authority, subordinate tax him other than that of the Deputy Commissioner (Appeals) or the Assistant Commissioner (Appeals) or not being the orders passed by him against any order issued or proceedings recorded under sub-section (3) of section 25, sub-section (8) or sub-section (9) of section 44, section 49, section 67, section 68, section 69 or section 70 which in his opinion is prejudicial to the interest of revenue and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act may pass such order thereon, as he thinks fit.

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82. Notice to obtain information.—(1) Any officer, not below the rank of an assessing authority, by notice in writing, require any person, whether or not liable to pay tax under the Act.

- (a) to furnish any information that may be required by the notice, or
- (b) to attend at the time and place designated in the notice, for the purpose of being examined on oath by such officer,

concerning the tax affairs of that person or any other person and for that purpose such officer may require the person examined to produce any book, record or information stored in computer in the control of that person.

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94. Power of Authority to issue clarification.—(1) If any dispute arises, otherwise than in a proceedings before any appellate or revisional authority or in any court or tribunal, as to whether, for the purpose of this Act,

- (a) any person is a dealer; or

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(2A) Notwithstanding anything contained in this Act, where a clarification has been issued under this section clarifying the rate of tax of any goods and the registered dealers were paying tax at lower rates on the sales of those goods before the issuance of such clarification, then if the manufacturer or first seller of the goods within the state, who shall also be a registered dealer. Pays the entire tax due on the turnover of such goods sold by him at the maximum Retails Price, then subsequent registered deals who has purchase those goods and has sold the same shall not be assessed or penalized for the differential tax payable:

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SCHEDULES

"FIRST SCHEDULE

Goods Exempted from tax under sub-section (4) of Section 6

<i>Sl. No.</i>	<i>Description of Goods</i>	<i>HSN Code</i>
(1)	(2)	(3)
1	Agricultural implements manually operated or animal driven	
	(1) Spades and shovels	8201.10.00
	** ** ** **	
3	Aquatic feed, poultry feed, cattle feed and their supplements including husk of pulses, additives and concentrates, grass and hay, but excluding those specifically mentioned in Schedule III	
	** ** ** **	
4A (1)	Beedi, Beedi Tobacco	2403.10.31
	** ** ** **	
7	Brooms and brushes including mops of a kind used for floor cleaning and toilet cleaning	****
	** ** ** **	
17A	Embroidery or Zari articles, that is to say, lml, zari, kasab, saima dabka, chumki, gota sitara, naqsi, kora, glass bead, badial	
	(1) Embroidery without visible ground	5810.10.00
	(2) Other embroidery of cotton	5810.91.00
	(3) Embroidery of man-made fibres	
	(a) Embroidered badges, motifs and the like	810.92.10
	(b) Other embroidered articles	5810.92.90
	(4) Embroidery of other textile materials	5810.99.00
	(5) Zari article	****
	*** *** *** ***	

(1)	(2)	(3)
18 Fishnet, Fishnet fabrics and accessories		
(1) Made-up fishing nets of nylon	5608.11.10	
(2) fishnets of other materials	5608.11.90	
(3) Nylon fishnet twine	5607.50.10	
(4) Nylon Rope	5607.50.40	
(5) polyester Rope, Polyester twine	5607.50.90	
(6) Other fishing twines and ropes	5607.49.00	
(7) Fishing rods and tackles	****	
(8) Accessories such as fishing hooks, floats for fishnets, lead balls	****	
**	**	**
23A Handloom Cloth, handloom bed sheet and pillow cover		****
**	**	**
24B Honey, honey-bee box and accessories		****
(1) Honey	0409.00.00	
(2) Honey-bee box and accessories	****	
**	**	**
27 Khadi Cloth, garments and made ups		****
**	**	**
39 Pulpaya, Thazhapaya and bamboo mats		****
**	**	**
42B Rice bran Oil		****
**	**	**
46A Silk fabrics and sarees made of natural silk	5007	

(1)	(2)	(3)
51 Textiles fabric		
(1) Wool		
(a) Woven fabrics of carded wool or of carded fine animal hair		5111
(b) Woven fabrics of combed wool or of combed fine animal hair		5112
(c) Woven fabrics of coarse animal hair or of horse hair		5113
(2) Cotton		
(a) Woven fabrics of cotton containing 85% or more by weight of cotton weighing not more than 200gm/m ²		5208
(b) Woven fabrics of cotton containing 85% or more by weight of cotton weighing more than 200gm/m ²		5209
(c) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 gm/m ² .		5210
(d) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200gm/m ²		5211
(e) Other woven fabrics of cotton		5212
(3) Woven fabrics of Flax		5309
(4) Woven fabrics of jute or of other textile base fibres		5310
(5) Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		5311
(6) Man-made filaments		
(a) Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of HSN heading 5404		5407
(b) Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of HSN heading 5405		5408

(1)	(2)	(3)
(7) Man-made Staple Fibres		
(a) Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres		5512
(b) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170m ²		5513
(c) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170m ²		5514
(d) Other woven fabrics of synthetic staple fibres		5515
(e) Woven fabrics of artificial staple fibres		5516
(8) Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings; Embroidery		
(a) Woven pile fabrics and chenille fabrics other than HSN heading Nos. 5802 or 5806		5801
(b) Terry towelling and similar woven terry fabrics other than narrow fabrics of HSN heading No. 5806; tufted textile fabrics other than HSN heading No. 5703		5802
(c) Gauze other than narrow fabrics of HSN heading No. 5806		5803
(d) Tullees and other net fabrics not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of HSN heading Nos. 6002 to 6006		5804
(e) Hand woven tapestries of the type gobelins, flanders, aubussion, beauvals and the like and needle worked tapestries (for example petit point, cross stitch) whether or not made up		5805

(1)	(2)	(3)
(f)	Narrow wovens fabrics other than goods HSN heading No. 5807; narrow fabrics consisting warp without weft assembled by means of an adhesive (bolducs)	5806
(g)	Woven fabrics of metal thread and woven fabrics of metalised yarn of HSN heading No. 5605 of a kind used in apparel as furnishing fabrics of a similar purposes, not elsewhere specified or included	5809
(9)	Textiles fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of the books or the like; Tracing cloth; Prepared painting canvas; Buckram and similar stiffened textile fabrics of a kind used for hat foundations	5901
(10)	Tyre cord fabric of high tenacity yarn or other polymers, polyesters or viscose rayon	5902
(11)	Textile wall coverings	5905
(12)	Rubberised textile fabrics, other than tyre cord fabrics of high tenacity yarn or nylon or other polyamides polyesters or viscose rayon	5906
(13)	Textile fabrics, otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	5907
(14)	Knitted or chrocheted fabrics	
(a)	Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or chrocheted	6001
(b)	Knitted or chrocheted fabrics of a width not exceeding cm., containing by weight 5% or more of elasto meric yarn of rubber thread, other than those of HSN heading No. 6001 6002	
(c)	Knitted or chrocheted fabrics of a width not exceeding cm., other than those of HSN heading Nos. 6001 or 6002	6003

(1)	(2)	(3)
(d) Knitted or crocheted fabrics of a width exceeding 30 cm., containing by weight 5% or more of elasto meric yarn or rubber thread, other than those of HSN heading No. 6001		6004
(e) Wrap knitt fabrics (including those made on gallon knitting machines), other than those of HSN heading Nos. 6001 to 6004		6005
(f) Other knitted or crocheted fabrics		6006
**	**	**
55 Products notified by the Khadi and Village Industries Commission, at the point of sale by the manufacturing units approved by the Kerala Khadi and Village Industries Board		
**	**	**
62 Products manufactured and sold by <i>Theeramythri</i> units approved by the Government under its brand name at the point of sale by them	****	
**	**	**

SECOND SCHEDULE

Goods in respect of which tax is leviable at all points of sale at the rate of 1% under sub-section (1) of Section 6

Sl. No.	Description of Goods	HSN Code
(1)	(2)	(3)
1	Bullions	
(1)	Silver	7106.91.00
(2)	Gold	7108.12.00
**	**	**
(6)	Iridium, Osmium and Ruthenium	7110.41.00

(1)	(2)	(3)
(7)	Articles of goldsmiths' or silversmiths' wares and parts thereof of precious metals or of metal clad with precious metal	7114
(8)	Other articles of precious metal or of metal clad with precious metals	7115
(9)	Silver, semi-manufactured	7106.92
(10)	Gold, semi-manufactured	7108.13.00
(11)	Waste and scrap of precious metals	7112
(12)	Gold coins	****

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6 Solar energy devices and spare parts

(1)	Solar cells	8541.40.11
(2)	Solar lanterns and lamps	9405.50.40
(3)	Parts of solar lanterns and lamps of	
(a)	glass	9405.91.00
(b)	plastic	9405.99.00
(4)	Solar energy equipment	****
(5)	Solar water heaters and systems	****
(6)	Solar crop driers and systems	****
(7)	Solar refrigerations, solar cold storages and solar air-conditioning systems	****
(8)	Solar stills and desalination systems	****
(9)	Solar pumps based on solar thermal and solar photovoltaic conversion	****

(1)	(2)	(3)
(10) Solar power generating system		****
(11) Solar cookers		****
(12) Concentrating and pipe type solar collectors		****
(13) Flat plate solar collectors		****
(14) Solar photovoltaic modules and panels for water pumps and other application		****
(15) Black continuously plated solar selective coating sheets, fans and tubes		****
(16) Vacuum tube solar collectors		****
(17) Solar photovoltaic cells, modules, and other systems/devices		****
**	**	**

THIRD SCHEDULE TAXABLE @ 5 %

See Section 6(1)(a)

<i>Sl. No.</i>	<i>Description</i>	<i>HSN Code</i>
(1)	(2)	(3)
1	Agricultural and Horticultural implements not operated manually or not driven by animal, and parts thereof	
(1)	Agricultural, horticultural or forestry machinery for soil preparations or cultivation, lawn or sports ground rollers	8432
(2)	Harvesting or threshing machinery, including straw or fodder balers, grass or hay mowers, machines for cleaning, sorting, or grading eggs, fruits, or other agricultural produce	8433
**	**	**

(1)	(2)	(3)
**	**	**
18	Bricks of all kinds including hollow bricks, brickbats, Jhama, fly ash bricks, Refractory bricks, asphaltic roofing, earthern tiles, kiln burnt roofing tiles, flooring tiles	
	(1) Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	
	(a) Bricks	6901.00.10
	(b) Blocks	6901.00.20
	(c) Kiln burnt flooring, roofing and earthern tiles	6901.00.30
	(d) Others	6901.00.40
	(2) Fly ash Bricks	6815.99.10
	(3) Refractory bricks	6902
	(4) Asphaltic roofing, ridges	6807
	(5) Cement bricks including hollow bricks	6810.11.10
	(5A) Cement paving blocks	****
	(6) Others	6901.00.90
**	**	**
50	Fly ash	****
51	Fried and roasted grams	2008.19.40
51A	Gold, Silver and Platinum Ornaments, new and old	
	(1) Silver jewellery with filigree work	7113.11.10
	(2) Silver jewellery studded with gems	7113.11.20
	(3) Other articles of silver jewellery	7113.11.30
	(4) Gold jewellery, unstudded	7113.19.10
	(5) Gold jewellery, set with pearls	7113.19.20

(1)	(2)	(3)
(6)	Gold jewellery set with diamonds	7113.19.30
(7)	Gold jewellery set with other precious and semi precious stones	7113.19.40
(8)	Platinum unstudded	7113.19.50
	**	**
92	Newars	5806.31.20
	**	**
97A	pesticides, weedicides, insecticides, fungicides, herbicides, rodenticides, anti-sprouting products and plants growth regulators and biocontrol agents and similar products	****
	**	**
99	Pipes and pipe fittings of all varieties including GI pipes, CI pipes, ductile pipes, hose pipes and PVC ; Plastic water storage tank	
(1)	Pipes	
(a)	of plastic	3917
(b)	of asbestos-cement	6811.30.10
(c)	pipes and pipe fittings of ceramics	6906.00.00
(d)	of other refractory ceramic	6903.90.90
(e)	of iron other than cast iron or steel	7304
(f)	of cast iron	7303
(g)	of galvanised iron (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
(i)	longitudinally submerged arc welded	7305.11.11
(ii)	other longitudinally welded	7305.12.11
(iii)	others	7305.19.11

(1)	(2)	(3)
(h) of other galvanised materials (line pipe used for oil or gas) of diameter exceeding 406.4 mm		
(i) longitudinally submerged arc welded	7305.11.19	
(ii) other longitudinally welded	7305.12.19	
(iii) others	7305.19.19	
(i) of non-galvanised iron (line pipe used for oil or gas) of diameter exceeding 406.4 mm		
(i) longitudinally submerged arc welded	7305.11.21	
(ii) other longitudinally welded	7305.12.21	
(iii) others	7305.19.21	
(j) of other non-galvanised materials (line pipe used for oil or gas) of diameter exceeding 406.4 mm		
(i) longitudinally submerged arc welded	7305.11.29	
(ii) other longitudinally welded	7305.12.29	
(iii) others	7305.19.29	
(k) Pipes, tubes, or other hollow profiles of iron or steel other than those coming under heading 7305		
(i) galvanised	7306.10.11	
(ii) non-galvanised	7306.10.21	
(l) Pipes, tubes, or other hollow profiles other than iron or steel not coming under heading 7305		
(i) galvanised	7306.10.19	
(ii) non-galvanised	7306.10.29	
(iii) PVC profiles (channels) with or without hole	****	
(m) of copper	7411	
(n) of nickel	7507	

(1)	(2)	(3)
(o) of Aluminium		7608
(p) of lead		7805.00.10
(q) of zinc		7906.00.10
(r) of tin		8006.00.10
(s) pipes and fittings of rubber		4009
(2) Pipe fittings		
(a) of plastic		3917.40.00
(b) of asbestos-cement		6811.30.90
(c) of iron other than cast iron or steel		7307
(d) of copper		7412
(e) of nickel		7507.20.00
(f) of Aluminium		7609.00.00
(g) of lead		7805.00.20
(h) of zinc		7906.00.20
(i) of tin		8006.00.20
(3) Plastic water storage tank		3925.10.00
(4) Plastic taps		*****
**	**	**
100 Printed materials including calendar and Photographs including those taken on Studio sitting		
**	**	**
130 Toys excluding electronic toys		
(1) Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls carriages		9501.00.10

(1)	(2)	(3)
	(2) Dolls representing only human beings	9502
	(3) Other toys	9503
	**	**
146	Goods of local importance	
	(1) Chikon Products	****
	(2) Kirpan	8211.92.00
	(3) Rakhi	****
	**	**
	(26) Sattu	****
	(27) Kuttoo atta	****
	**	**

List A*See Serial Numbers of the Third Schedule***Industrial inputs and Packing Materials**

Sl. No.	Description of Goods	HSN Code
(1)	(2)	(3)
1	Acetals and hemiacetals	
	(1) Acetals and hemiacetals whether or not with other oxygen function	2911.00.10
	(2) Others	2911.00.90
	**	**
84A	Lead Oxide	2824
	**	**
136A	Rubber wood	****
	**	**