
**REPORT OF THE SUBJECT COMMITTEE
ON
THE KERALA GENERAL SALES TAX
(AMENDMENT) BILL, 2024
AND
THE BILL AS REPORTED BY THE SUBJECT COMMITTEE**

Presented on 29th September, 2025

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SUBJECT COMMITTEE VIII
ECONOMIC AFFAIRS
(2023-2026)

Composition

Chairperson:

Shri K. N. Balagopal,
Minister for Finance.

Ex-officio Members:

Shri M. B. Rajesh,
Minister for Local Self Governments and
Excise and Parliamentary Affairs.

Shri Ramachandran Kadannappalli,
Minister for Registration, Museums and Archaeology.

Members:

Shri K. Babu (*Thripoonithura*)
DR. K. T. Jaleel
Shri D. K. Murali
Shri Thiruvanchoor Radhakrishnan
Shri Thottathil Raveendran
Shri N. Samsudheen
Shri K.V. Sumesh
Shri E. K. Vijayan.

Legislature Secretariat:

DR. N. Krishna Kumar, Secretary
Shri Jafar Khan, Joint Secretary
Smt. Ambili P., Deputy Secretary
Smt. Shamy J., Under Secretary

THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 2024

(Report of the Subject Committee)

Subject Committee VIII (Economic Affairs) to which The Kerala General Sales Tax (Amendment) Bill, 2024 was referred, considered the Bill (Bill No.191) clause by clause and now submits this report with the Bill as reported by the Subject Committee annexed thereto.

2. The Kerala General Sales Tax (Amendment) Bill, 2024 was published as a Gazette Extraordinary dated 31st January, 2024. The Bill was introduced in the Assembly on 16th September, 2025 and was referred to Subject Committee VIII on the same day.

3. The Committee considered the Bill clause by clause at the meeting held on 18th September, 2025 and recommends to adopt the Bill with the following modifications:

Enacting Formula

For the words and symbol “Seventy-fifth”, the words and symbol “Seventy-sixth” shall be substituted.

Clause (1)

In sub-clause (1), for the figure “2024”, the figure “2025” shall be substituted.

4. All other changes are either verbal or consequential.

5. The minutes of dissent and the Bill as reported by the Subject Committee are appended.

Thiruvananthapuram,
29th September, 2025.

K. N. BALAGOPAL,
Chairperson,
Subject Committee VIII.

APPENDIX - I

വിയോജനക്കുറിപ്പ്

കേരള ജനറൽ സെയിൽസ് ട്രസ്റ്റ് (ഭേദഗതി) ബിൽ, 2024-ലെ വ്യവസ്ഥകൾ പ്രകാരം, “Foreign Liquor” വിഭാഗത്തിൽ ഹോർട്ടിവൈൻ (Horti-wine) എന്ന പുതിയ വിഭാഗം ഉൾപ്പെടുത്തുകയും അതിന് ഇന്ത്യൻ നിർമ്മിത വൈൻ നിരക്കിൽ തന്നെ നികുതി ഏർപ്പെടുത്തുകയും ചെയ്യുകയാണ്.

കർഷകരുടെ ക്ഷേമത്തിന്റെ പേരിൽ വീര്യം കുറഞ്ഞ മദ്യോത്പാദനം പ്രോത്സാഹിപ്പിക്കുകയും എന്നാൽ അതിന് ആനുപാതികമായി വീര്യം കൂടിയ വിദേശ മദ്യത്തിന്റെ ഉത്പാദനത്തിൽ കുറവ് വരുത്താതിരിക്കുകയും ചെയ്യുന്നതിലൂടെ ലഹരി ഉപയോഗത്തെ പ്രോത്സാഹിപ്പിക്കുന്ന സമീപനമാണ് സർക്കാർ സ്വീകരിക്കുന്നത്. ഹോർട്ടിവൈനിന് വിപണി സാധ്യത വർദ്ധിപ്പിക്കുന്ന രീതിയിൽ കുറഞ്ഞ നികുതി നിർണയിച്ച് കർഷകർക്ക് ഗുണകരമായ സമീപനം സ്വീകരിക്കാത്തതിനാൽ ബില്ലിനോട് വിയോജിക്കുന്നു.

കെ. ബാബു (തൃപ്പൂണിത്തുറ)

(ഒപ്പ്)

തിരുവഞ്ചൂർ രാധാകൃഷ്ണൻ

(ഒപ്പ്)

എൻ. ഷംസുദ്ദീൻ

(ഒപ്പ്)

APPENDIX II

**THE KERALA GENERAL SALES TAX (AMENDMENT)
BILL, 2024**

(As Reported by the Subject Committee)

[The words underlined indicate the modifications suggested
by the Committee]

**A
BILL**

further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS, it is expedient further to amend the Kerala General Sales Tax Act, 1963 for the purposes hereinafter appearing;

BE it enacted in the Seventy-sixth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 2025.

(2) It shall come into force at once.

2. Amendment of section 5.—In section 5, in sub-section (1), in the explanation (b), after the words and symbol “means and includes wine,”, the words and symbols “Horti-wine,” shall be inserted.

3. Amendment of the schedule.—In the schedule,—

(a) in serial number 2, under the heading “Foreign Liquor”, in the item (iv), after the word “Wine”, the words and symbol “including horti-wine” shall be inserted;

(b) after the explanation (i), the following shall be inserted, namely:—

“(ia) “Horti-wine” shall have the same meaning as assigned to it in clause (g) of rule 2 of the Kerala Small Scale Winery (for production of horti-wine from tropical fruits and agricultural products of Kerala) Rules, 2022.”.

Secretariat of the Kerala Legislature,
Thiruvananthapuram,
18th September, 2025.

DR. N. KRISHNA KUMAR,
Secretary.