

THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 2021

(As Passed by the Assembly)

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 (15 of 1963) for the purposes hereinafter appearing;

BE it enacted in the Seventy-second 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, 2021.

(2) It shall be deemed to have come into force on the 16th day of May, 2020.

2. *Amendment of the Schedule.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in the *SCHEDULE*, in serial number 2, under the heading 'Foreign Liquor', for the entries “27, 80, 102, 72, 212, 202” against sub-entries (i), (ii), (iii), (iv) and sub-items (a) and (b) of sub-entry (v), the entries “37, 115, 112, 82, 247, 237” shall, respectively, be substituted.

3. *Repeal and saving.*—(1) The Kerala General Sales Tax (Amendment) Ordinance, 2021 (105 of 2021) is hereby repealed.

(2) Notwithstanding such repeal, anything done or deemed to have been done or any action taken or deemed to have been taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.

