

THE KERALA GENERAL SALES TAX
(AMENDMENT) BILL, 2022

(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-third 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, 2022.

(2) It shall come into force at once.

2. *Amendment of the Schedule.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963) in the SCHEDULE, in serial number 2, under the heading 'Foreign Liquor', for the entries "112, 82, 247, 237" against sub-entries (iii), (iv) and sub-items (a) and (b) of sub-entry (v), the entries "116, 86, 251, 241" shall, respectively, be substituted.