

Fifteenth Kerala Legislative Assembly
Bill No. 250

THE KERALA FINANCE BILL, 2025

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A

BILL

to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2025-2026.

Preamble.—WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2025-2026;

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

CHAPTER I

PRELIMINARY

1. *Short title and commencement.*—(1) This Act may be called the Kerala Finance Act, 2025.

(2) Save as otherwise provided in this Act,—

(a) clause (a) of sub-section (1) of section 4 shall be deemed to have come into force on the 1st day of July, 2017;

(b) section 6 shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this section and any reference in any such provision to the Act shall be construed as a reference to the coming into force of that provision;

(c) section 7 shall be deemed to have come into force on the 1st day of August, 2024;

(d) the remaining provisions of this Act shall come into force on the 1st day of April, 2025.

CHAPTER II
REVISION OF TAXES

2. *Amendment of Act 10 of 1960.*—In the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960),—

(1) in section 7, in sub-section (2) after the figure and symbol “38,” the figures, brackets, letter and symbol “40(1a),” shall be inserted;

(2) in section 25, for the words “rupees one thousand”, wherever it occurs the words “rupees five thousand” shall be substituted;

(3) in section 27, for the words “rupees five hundred”, wherever it occurs the words “rupees two thousand and five hundred” shall be substituted;

(4) in section 28,—

(i) for the words “rupees two hundred”, the words “rupees five thousand” and for the words “rupees one thousand” the words “rupees ten thousand” shall be substituted;

(ii) in the Explanation, after the words “charitable endowment”, the words, symbols, brackets and figures “and any institution registered under the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (12 of 1955) and the Societies Registration Act, 1860 (Central Act 21 of 1860)” shall be inserted;

(5) for section 29, the following section shall be substituted, namely:—

“29. *Suits for possession under the Specific Relief Act, 1963.*— In a suit for possession of immovable property under section 6 of the Specific Relief Act, 1963 (Central Act 47 of 1963), fee shall be computed on one third of the market value of the property or rupees ten thousand, whichever is higher.”;

(6) in section 30, for the words “rupees one thousand”, the words “rupees twenty thousand” shall be substituted;

(7) in section 31, for the words “rupees one thousand”, the words “rupees five thousand” shall be substituted;

(8) in section 35, in sub-section (1), for the words “rupees one thousand”, the words “rupees five thousand” shall be substituted;

(9) in section 37, in sub-section (2),—

(i) in item (i), for the words “Rupees fifty”, the words “Rupees five hundred” shall be substituted;

(ii) in item (ii), for the words “Rupees three hundred”, the words “Rupees two thousand” shall be substituted;

(10) in section 40, after sub-section (1), the following sub-section shall be inserted, namely:—

“(1a) Notwithstanding anything contained in sub-section (1) for setting aside a gift deed, settlement deed and release deed, if filed by the settlor, donor or any person who can claim under him in present or future, the fee shall be computed on the market value of the property.”;

(11) in section 45,—

(i) for the words, figures and symbols “section 14 of the Madras Survey and Boundaries Act, 1923, section 13 of the Travancore Survey and Boundaries Act of 1094 or section 14 of the Cochin Survey Act, II of 1074”, the words, symbols, bracket and figures “section 13 of the Kerala Survey and Boundaries Act, 1961 (37 of 1961)” shall be substituted;

(ii) for the words “rupees one thousand”, the words “rupees five thousand” shall be substituted;

(12) in section 46, for the words “fifteen rupees”, the words “seventy five rupees ” shall be substituted;

(13) in section 47, for the words and symbol “the fee payable shall be ten rupees.”, following shall be substituted, namely:—

“the fee payable shall be at the following rates,—

(i) In a Munsiff Court-Rupees five hundred;

(ii) In a Sub-Court or a District Court-Rupees thousand.”;

(14) in section 50, for the words “Rupees twenty five”, “Rupees fifty”, “Rupees two hundred”, “Rupees four hundred”, the words “Rupees one hundred and twenty five”, “Rupees two hundred and fifty”, “Rupees one thousand” and “Rupees two thousand” shall respectively be substituted;

(15) in section 52A, for the words, figure, letters and brackets “sub-items (C) and (D) of item (iii) of article 3 of Schedule II”, the words, figure, letters and brackets “sub-items (C) and (D) of item (ii) of article 1 of schedule II” shall be substituted;

(16) in section 68, for the words, figure, letters and brackets “article 11(g) and (t) of Schedule II”, the words, figure, letters and brackets “article 9(g) and (s) of schedule II” shall be substituted;

(17) in section 74, in sub-section (1), in item (ii) for the words “rupees twelve thousand”, the words “rupees three lakh” and for the words “rupees fifteen thousand”, the words “rupees ten lakh” shall be substituted;

(18) in section 74A, in sub-section (1), in item (b), for the words “one hundred rupees”, the words “twenty five thousand rupees” and for the words “one thousand rupees”, the words “ten lakhs rupees” shall be substituted;

(19) in section 76,—

(i) in sub-section (1), after the words “amount involved in the dispute”, the words, symbols, brackets and figures “,on petitions under section 34 of the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996) at the rate of 0.5% of the award amount and on original petitions filed before the High Court and petition filed under the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (Central Act 54 of 2002) at the rate of rupees one hundred per petition” shall be inserted;

(ii) in sub-section (2), in item (ii), for the words and figures “article 16 of schedule II”, the words and figures “article 12 of schedule II” shall be substituted;

(20) in the schedule,—

(a) in the first schedule, after article 1 and the entries against it in columns (2) and (3), the following article and entries shall respectively be inserted, namely:—

“1A *Plaint or written statement, pleading a set-off or counter claim or memorandum of appeal presented to any Court—*

<i>compensation for bodily injury or death caused by any criminal act, grievous hurt, malicious prosecution, defamation – libel or slander</i>	<i>One per centum on the amount of compensation”;</i>
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(b) for the second schedule, the following schedule shall be substituted, namely:—

SCHEDULE II

<i>Article</i>	<i>Particulars</i>	<i>Proper fee</i>
(1)	(2)	(3)
1.	<p>Memorandum of appeal from an order inclusive of an order determining any question under section 47 or section 144 of the Code of Civil Procedure, 1908 (Central Act 5 of 1908), and not otherwise provided for when presented—</p> <p>(i) to any Court other than the High Court or to the Land Revenue Commissioner or the Chief Executive Authority or to any Executive Officer.</p> <p>(ii) to the High Court—</p>	Fifty rupees

(1)	(2)	(3)
<p>(A) From an order other than an order under the Kerala Farmers' Debt Relief Commission Act, 2006 (1 of 2007)</p>		
<p>(1) Where the order was passed by a Subordinate Court or other authority—</p>		
<p>(a) If the order relates to a suit or proceeding, the value of which exceeds one thousand rupees</p>	<p>One hundred and twenty five rupees</p>	
<p>(b) In any other case</p>		<p>Fifty rupees</p>
<p>(2) Where the appeal is under section 5 of the Kerala High Court Act, 1958 (5 of 1959)—</p>		
<p>(a) From an order passed in exercise of appellate jurisdiction</p>	<p>One hundred and twenty five rupees</p>	
<p>(b) From an order passed in exercise of original jurisdiction, which would be appealable under the Code of Civil Procedure, 1908 (Central Act 5 of 1908), had it been passed by a Subordinate Court</p>		<p>One hundred and twenty five rupees</p>
<p>(c) In any other case</p>	<p>One thousand rupees per appellant</p>	
<p>(3) Where the appeal is under section 45-B of the Banking Regulation Act, 1949 (Central Act 10 of 1949)</p>		
<p>One thousand two hundred and fifty rupees</p>		

(1)	(2)	(3)
(4) Where the appeal is under section 415 of the Bharatiya Nagarik Suraksha Sanhitha, 2023 (Central Act 46 of 2023)	(B) From an order under the Kerala Farmers' Debt Relief Commission Act, 2006 (1 of 2007)	Fifty rupees
(C) From an order of the Appellate Tribunal under the Income Tax Act, 1961 (Central Act 43 of 1961),—	(a) Where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates is one lakh rupees or less	Twenty five rupees
(b) Where such income exceeds one lakh rupees but does not exceed two lakh rupees	(c) Where such income exceeds two lakh rupees,—	Two thousand and five hundred rupees
(i) in the case of appeal by the Government of India	(ii) in all other cases	Seven thousand and five hundred rupees
		Two percent of the relief sought for subject to a maximum of rupees one lakh
		Five percent of the relief sought for subject to a maximum of rupees ten lakhs

(1)	(2)	(3)
(d) Where the subject matter of an appeal relates to any matter, other than those specified in sub-clauses (a) to (c) above	(D) From an order of the Appellate Tribunal under the Wealth Tax Act, 1957 (Central Act 27 of 1957),—	Ten percent of relief sought for, subject to a minimum of two thousand five hundred rupees
(a) Where the total net wealth of the assessee as computed by the Assessing Officer, in the case to which the appeal relates is one lakh rupees or less	(b) Where such net wealth exceeds one lakh rupees but does not exceed two lakh rupees	Two thousand and five hundred rupees
(c) Where such net wealth exceeds two lakh rupees	(d) Where the subject matter of an appeal relates to any matter, other than those specified in clauses (a) to (c) above	Seven thousand and five hundred rupees
(iii) to the Government in pursuance of a statutory right to appeal for which no court fee is leviable under any other enactment		Five percent of the relief sought for
		Ten percent of the relief sought for subject to minimum of two thousand and five hundred rupees
		One hundred and twenty five rupees

(1)	(2)	(3)
2.	Memorandum of appeal under the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996)—	
	(i) memorandum of appeal against an order under section 34 of the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996), setting aside or refusing to set aside an award	One percentum on amount of award
	(ii) appeals against orders passed under sections 8, 9, 16 (2), 16 (3) and 17, covered by section 37(1)(a) and (b), section 37(2)(a) and (b) of the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996) fee shall be chargeable as follows:—	
	(a) if the value of the claim extends upto rupees ten lakh	Five hundred rupees
	(b) if the value of the claim exceeds rupees ten lakh and upto rupees fifty lakh	Two thousand rupees
	(c) if the value of the claim exceeds rupees fifty lakh	Five thousand rupees
3.	Copy or translation of a judgment or order not being or having the force of a decree passed by the High Court, or by any Civil Court or by the Presiding Officer of any Revenue Court or office or by any other Court or Judicial or executive authority	Twenty five rupees
4.	Copy or translation of a judgment or order of a Criminal Court	Twenty five rupees

(1)	(2)	(3)
5.	Copy of a decree or order, having the force of a decree, made by the High Court or any other Court	Twenty five rupees
6.	Copy of any document liable to stamp duty under the Kerala Stamp Act, 1959 (17 of 1959) when left by any party to a suit or proceeding in place of the original withdrawn-	
	(a) When the stamp duty chargeable on the original does not exceed two rupees fifty paise	The amount of the duty chargeable on the original
	(b) in any other case	Ten rupees
7.	Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act or copy of any account, statement, report or the like taken out of any Court or office of any public officer-	
	For every document	Ten rupees
8.	(a) Application or petition presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government and when the subject matter of the application or petition relates exclusively to such engagement	Ten rupees
	(b) Application or petition presented to any officer of land revenue relating to the grant of land on darkhast or assignment of land	Ten rupees

(1)	(2)	(3)
(c) Application to a Collector for lease of land for agricultural or non-agricultural purposes		Twenty five rupees
(d) Application or petition presented to any executive officer under any Act for the time being in force for the conservancy or improvement of any place if the application or petition relates solely to such conservancy or improvement		Twenty five rupees
(e) Application or petition presented to any board or executive officer for a copy or translation of any order passed by such board or officer or of any other document on record in such office		Twenty five rupees
(f) Application to a Forest Officer by a forest contractor for extension of the period of lease-		
(i) if the value of the subject matter of the lease is rupees one lakh twenty five thousand or less		Five hundred rupees
(ii) if such value exceeds rupees one lakh twenty five thousand for every rupees five thousand or part thereof, in excess of rupees one lakh twenty five thousand		One hundred rupees

(1)	(2)	(3)
(g) Application for attestation of private documents intended to be used outside India,-		
	(i) which involves verification of genuineness of the document	Five hundred rupees
	(ii) which requires counter signature after attestation by a Notary	Two hundred and fifty rupees
(h) Application or petition presented to the Government and not otherwise provided for-		
	(i) which involves the exercise or non-exercise of power conferred by law or rule having the force of law	Ten rupees
	(ii) in other cases	Five rupees
(i) Application or petition presented to the Land Revenue Commissioner or Chief Executive Authority and not otherwise provided for-		
	(i) which involves the exercise or non-exercise of power conferred by law or rule having the force of law	Fifty rupees
	(ii) in other cases	Twenty rupees
(j) (i) Application under section 8 (1) of the Kerala Private Forests (Vesting and Assignment) Act, 1971 (26 of 1971), to the Tribunal constituted under that Act		One hundred and twentyfive rupees

(1)	(2)	(3)
	(ii) Application to such Tribunal for an interlocutory order	Thirty rupees
	(k) Application or petition not falling under clause (h) or (i) and presented to a public officer or in a public office and not otherwise provided for	Twenty five rupees
9.	(a) Application or petition presented to any Court for a copy or translation of any judgment, decree or any proceeding of or order passed by such Court or of any other document on record in such Court	Twenty five rupees
	(b) Application or petition presented to any Civil Court other than a Principal Civil Court of original jurisdiction or to any Court of Small Causes constituted under the Kerala Small Cause Courts Act, 1957 (8 of 1957), or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject matter is less than Rs. 250	Twenty five rupees
	(c) Application to any Court that records may be called from another Court, when the Court grants the application, and is of opinion that the transmission of such records involves the use of the post	Twenty five rupees in addition to the fee leviable on the application
	(d) Application for permission to deposit revenue or rent either in the office of the Collector or in the Court	Twenty five rupees

(1)	(2)	(3)
<p>(e) Application or petition presented to a Court for determination of the amount of compensation to be paid by a landlord to his tenant.</p>		Twenty five rupees
<p>(f) A written complaint or charge of any offence other than an offence for which a Police Officer may, under the Bharatiya Nagarik Suraksha Sanhitha, 2023 (Central Act 46 of 2023) arrest without warrant and presented to any Criminal Court and an oral complaint of any such offence reduced to writing under the Bharatiya Nagarik Suraksha Sanhitha, 2023 (Central Act 46 of 2023)</p>		Fifty rupees
<p>(g) (i) Application or petition presented to any Court, except Sub-Court or District Court, or to any Magistrate Court in his executive capacity and not otherwise provided in this Act</p>		Twenty rupees per petitioner
<p>(ii) Application or petition presented to Sub-Court or District Court</p>		Thirty rupees per petitioner
<p>(h) Petition for taking possession of any secured assets under section 14 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (Central Act 54 of 2002)</p>		One thousand rupees per petition
<p>(i) Application for arrest or attachment before judgment or for temporary injunction-</p>		

(1)	(2)	(3)
(i) when presented to a Civil Court or Revenue Court other than the High Court in relation to any suit or proceeding		
	(a) if the value of the subject matter of which is less than Rs. 250;	Fifty rupees
	(b) if the value is Rs. 250 and above	One hundred and twenty five rupees
	(ii) when presented to the High Court	Two hundred and fifty rupees
(j) Application or petition under section 47 and Order XXI, rules 58 and 90 of the Code of Civil Procedure, 1908 (Central Act 5 of 1908)-		
	(i) when filed in a Revenue Court or a Munsiff's Court;	Fifty rupees
	(ii) when filed in a Sub-Court or a District Court;	One hundred and twenty five rupees
	(iii) when filed in the High Court	Two hundred and fifty rupees
(k) Application or petition under sections 34, 72, 73 and 74 of the Indian Trusts Act, 1882 (Central Act 2 of 1882)		Two hundred and fifty rupees
	(l) (i) Application for probate or letters of administration to have effect throughout India	Two hundred and fifty rupees
	(ii) Application for probate or letters of administration not falling under clause (i)—	

(1)	(2)	(3)
	(a) if the value of the estate does not exceed Rs. 1000;	Five rupees
	(b) if the value exceeds Rs. 1000:	Twenty five rupees
	<p>Provided that if a caveat is entered and the application is registered as a suit, one half the scale of fee prescribed in article 1 of schedule I on the market value of the estate less the fee already paid on the application shall be levied.</p>	
	<p>(m) Original petitions not otherwise provided for when filed in-</p>	
	(i) a Munsiff's Court-	
	(a) under the Kerala Small Cause Courts Act, 1957 (8 of 1957)	Fifty rupees
	(b) in other cases	One hundred and twenty five rupees
	(ii) a Sub-Court or a District Court	
	Two hundred and fifty rupees	
	(iii) the High Court	
	Five hundred rupees per petitioner	
	(iv) for Contempt of Court Cases in the High Court	
	Five hundred rupees	
	(v) arbitration application before the High Court:	
	One thousand rupees	

(1)	(2)	(3)
<p>Provided that no fee shall be leviable for Habeas Corpus and Writ Petitions preferred as Public Interest Litigation as long as the same is entertained and disposed as Public Interest Litigation before the High Court</p>	<p>(n) Application to set aside an award under the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996),—</p>	<p>One percentum on the principal amount of award</p>
<p>the principal amount of the award covered by section 34 of the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996)</p>	<p>(o) Application for enforcing foreign awards,—</p>	<p>One percentum on the value of the subject matter</p>
<p>(i) if the value of the subject matter of the award does not exceed ₹ 1,00,000/-;</p>	<p>(ii) if the value exceeds ₹ 1,00,000/-, for every one hundred rupees or part thereof in excess of one lakh rupees upto ₹ 10,00,000/-;</p>	<p>0.75 percentum on the value of the subject matter</p>
<p>(iii) if the value exceeds ₹ 10,00,000/-, for every one hundred rupees or part thereof in excess of one lakh rupees upto ₹ 1,00,00,000/-;</p>	<p>(iv) if the value exceeds ₹ 1,00,00,000/-, for every one hundred rupees or part thereof in excess of ₹ 1,00,00,000/-;</p>	<p>0.50 percentum on the value of the subject matter</p>
<p>(iv) if the value exceeds ₹ 1,00,00,000/-, for every one hundred rupees or part thereof in excess of ₹ 1,00,00,000/-;</p>	<p>0.25 percentum on the value of the subject matter</p>	<p>(subject to the maximum of fifty thousand rupees)</p>

(1)	(2)	(3)
(p) Revision petition presented to the High Court under section 115 of the Code of Civil Procedure, 1908 (Central Act 5 of 1908) or under section 22 of the Kerala Small Cause Courts Act, 1957 (8 of 1957) or under the provisions of any other Act, arising out of a suit or proceeding-		
	(i) if the value of the suit or proceeding to which the order sought to be revised relates does not exceed Rs. 1000;	One hundred and twenty five rupees
	(ii) if such value exceeds ₹ 1000	Two hundred and fifty rupees
(q) Petition under sections 230 and 272 of the Companies Act, 2013 (Central Act 18 of 2013), in connection with the winding up of a company		One thousand two hundred and fifty rupees
(r) Application under section 39 of the Specific Relief Act, 1963 (Central Act 47 of 1963)		One thousand rupees
(s) Application or petition presented to the High Court and not otherwise specifically provided for		Fifty rupees
(t) Election Petition questioning the election of a person in respect of-		
	(i) the office of member of a Panchayat;	Two hundred and fifty rupees
	(ii) the office of President or Vice President of a Panchayat;	Five hundred rupees
	(iii) the office of member of a Block Panchayat;	One thousand rupees

(1)	(2)	(3)
(iv) the office of President or Vice President of a Block Panchayat;	(v) the office of member of a District Panchayat;	Two thousand rupees
(vi) the office of President or Vice President of a District Panchayat;	(vii) the office of member of a Municipal Council or Municipal Corporation;	One thousand and five hundred rupees
(viii) the office of Mayor or Deputy Mayor of Municipal Corporation or Chairman or Vice Chairman of Municipal Council;	(ix) Election petition presented to the High Court under section 80A of the Representation of the People Act, 1951 (Central Act 43 of 1951) of a Member of Legislative Assembly;	Two thousand and five hundred rupees
(x) Election petition presented to the High Court under section 80A of the Representation of the People Act, 1951 (Central Act 43 of 1951) of a Member of Parliament	(u) When the difference of the amount awarded by Land Acquisition Officer/ Competent Authority and reference Court, when the enhanced amount,—	Three thousand rupees
(i) does not exceeds rupees twenty five thousand;		One thousand two hundred and fifty rupees
		One thousand two hundred and fifty rupees
		Nil

(1)	(2)	(3)
	(ii) exceeds rupees twenty five thousand but does not exceeds one lakh;	Five hundred rupees
	(iii) exceeds rupees one lakh for every one hundred rupees or part thereof, in excess of one lakh rupees up to five lakh;	Four rupees
	(iv) exceeds rupees five lakh for every one hundred rupees, or part thereof in excess of five lakh rupees up to ten lakh;	One rupee
	(v) exceeds rupees ten lakh for every one hundred rupees or part thereof, in excess of ten lakh rupees up to twenty lakh;	0.75 rupee
	(vi) exceeds rupees twenty lakh for every one hundred rupees or part thereof, in excess of twenty lakh rupees up to fifty lakh;	0.50 rupee
	(vii) exceeds rupees fifty lakh for every one hundred rupees or part thereof, in excess of fifty lakh rupees up to seventy five lakh;	0.25 rupee
	(viii) exceeds rupees seventy five lakh for every one hundred rupees or part thereof, in excess of seventy five lakh rupees up to one crore;	0.10 rupee
	(ix) in excess of rupees one crore	0.01 rupee
	(v) original petition preferred claiming compensation under- the Telecommunications Act, 2023 (Central Act 44 of 2023); Petroleum and Minerals Pipelines (Acquisition of Right of User in Land) Act, 1962 (Central Act 50 of 1962); the Electricity Act, 2003 (Central Act 36 of 2003)	Two percentum of additional compensation awarded

(1)	(2)	(3)
	(w) An application under Order XXI rule 58 filed before the Trial Court or Executing Court or an application under Order XXI rule 97 of the Civil Procedure Code, 1908 (Central Act 5 of 1908)-	
	(i) (a) before a Munsiff's Court;	Five hundred rupees
	(b) before a Sub- Court or a District Court	One thousand rupees
	(ii) for appeal / revision	One thousand rupees
10.	(i) Bail bond or other instrument of obligation when filed in village Courts	Ten rupees
	(ii) Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Bharatiya Nagarik Suraksha Sanhitha, 2023 (Central Act 46 of 2023) or the Code of Civil Procedure, 1908 (Central Act 5 of 1908) and not otherwise provided for in this Act	Twenty five rupees
11.	Every copy of power of attorney when filed in any suit or proceeding	Fifty rupees
12.	Mukhtarnama, Vakalatnama or any paper signed by an advocate signifying or intimating that he is retained for a party-	
	When presented-	
	(i) to any Court other than the High Court or to any Collector or Magistrate or other executive officer;	Twenty five rupees
	(ii) to the Land Revenue Commissioner or a Chief Executive Authority	Twenty five rupees

(1)	(2)	(3)
	(iii) to the High Court	Fifty rupees
	(iv) to the Government	Fifty rupees
13. Agreement in writing stating a question for the opinion of the court under the Code of Civil Procedure, 1908 (Central Act 5 of 1908)-		
	(i) When presented to in a case where the value of the subject matter does not exceed ₹ 5000	Five hundred rupees
	(ii) in any other case	One thousand rupees
14. Caveat		Two hundred and fifty rupees
15. Application to arbitrator for adjudication of dispute under the Chit Funds Act, 1982 (Central Act 40 of 1982)		Five percentum on the arbitration amount
16. (a) Petition or counter claim presented to family court under explanation (c) of sub-section (1) of section 7 of the Family Courts Act, 1984 (Central Act 66 of 1984)-		
	When the total claim amount in the petitions/ counter claim amount valued, after deduction of the amount valued for the dwelling house,—	
	(i) upto rupees five lakhs	Two hundred rupees
	(ii) above rupees five lakhs and upto rupees twenty lakhs	Five hundred rupees
	(iii) above rupees twenty lakhs and upto rupees fifty lakhs	One thousand rupees

(1)	(2)	(3)
	(iv) above rupees fifty lakhs and upto rupees one crore	Two thousand rupees
	(v) above rupees one crore	Five thousand rupees
	(b) Appeals filed before the High Court under section 19 of the Family Courts Act, 1984 (Central Act 66 of 1984),—	
	When the total claim amount in the petitions / counter claim amount valued, after deduction of the amount valued for the dwelling house,—	
	(i) upto rupees five lakhs	One hundred rupees
	(ii) above rupees five lakhs and upto rupees twenty lakhs	Two hundred and fifty rupees
	(iii) above rupees twenty lakhs and upto rupees fifty lakhs	Five hundred rupees
	(iv) above rupees fifty lakhs and upto rupees one crore	One thousand rupees
	(v) above rupees one crore	Two thousand and five hundred rupees
17.	(a) Complaints filed under section 138 of the Negotiable Instruments Act, 1881 (Central Act 26 of 1881)-	
	When the amount of dishonoured cheque involved in the complaint,—	
	(i) upto rupees fifty thousand	Two hundred and fifty rupees
	(ii) above rupees fifty thousand and upto rupees two lakhs	Five hundred rupees
	(iii) above rupees two lakhs and upto rupees five lakhs	Seven hundred and fifty rupees

(1)	(2)	(3)
	(iv) above rupees five lakhs and upto rupees ten lakhs	One thousand rupees
	(v) above rupees ten lakhs and upto rupees twenty lakhs	Two thousand rupees
	(vi) above rupees twenty lakhs and upto rupees fifty lakhs	Five thousand rupees
	(vii) above rupees fifty lakhs	Ten thousand rupees
	(b) Appeal filed against judgment in section 138 of the Negotiable Instruments Act, 1881 (Central Act 26 of 1881),—	
	(i) When an appeal filed, on getting leave under clause (b) of sub-section (2) of section 419 of the Bharatiya Nagarik Suraksha Sanhitha, 2023 (Central Act 46 of 2023) before the High Court at the instance of the complainant against the order of acquittal	Five hundred rupees for cheque upto rupees two lakhs and one thousand rupees for cheques above rupees two lakhs
	(ii) When filed at the instance of accused against conviction before the Sessions Court	Five hundred rupees for cheque upto rupees two lakhs and one thousand rupees for cheques above rupees two lakhs
	(c) Revision filed against judgment in section 138 of the Negotiable Instruments Act, 1881 (Central Act 26 of 1881),—	
	(i) At the instance of the complainant challenging insufficiency of sentence before the High Court	Five hundred rupees for cheque upto rupees two lakhs and one thousand rupees for cheques above rupees two lakhs

(1)	(2)	(3)
	(ii) When filed at the instance of accused against conviction before the Sessions Court	Five hundred rupees for cheque upto rupees two lakhs and one thousand rupees for cheques above rupees two lakhs
18.	(a) Anticipatory bail applications filed under section 482 of Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act 46 of 2023),—	
	(i) application for anticipatory bail before High Court;	Five hundred rupees per petitioner and for each subsequent petition half of the same
	(ii) application for anticipatory bail before Court of Sessions	Two hundred and fifty rupees per petitioner and for each subsequent petition half of the same
	(b) Application for bail under section 483 of Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act 46 of 2023),—	
	(i) application for bail filed before High Court, otherwise than in custody;	Five hundred rupees per petitioner
	(ii) application for bail filed before Court of Sessions, otherwise than in custody	Two hundred rupees per petitioner
	(c) application for bail filed when a person appears before a court other than High Court or Court of Sessions under section 480 of Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act 46 of 2023)	Fifty rupees per petitioner subject to maximum of two hundred and fifty rupees

3. *Amendment of Act 13 of 1961.*—In the Kerala Land Tax Act, 1961 (13 of 1961), in section 6, for the table under sub-section (1), the following table shall be substituted, namely:—

“TABLE

Sl. No.	Area	Extent	Rate
1	Panchayat Area	Up to 8.1 Ares	Rs. 7.50 per Are per annum
		Above 8.1 Ares	Rs. 12 per Are per annum
2	Municipal Council Area	Up to 2.43 Ares	Rs. 15 per Are per annum
		Above 2.43 Ares	Rs. 22.50 per Are per annum
3	Municipal Corporation Area	Up to 1.62 Ares	Rs. 30 per Are per annum
		Above 1.62 Ares	Rs. 45 per Are per annum

4. *Amendment of Act 15 of 1963.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963),—

(1) in section 2,—

(a) for clause (xii), the following clause shall be deemed to be substituted, with effect from 1st July, 2017, namely:—

“(xii) “goods” means

i. petroleum crude;

- ii. high-speed diesel;
- iii. motor spirit (commonly known as petrol);
- iv. Aviation turbine fuel; and
- v. alcoholic liquor for human consumption;”;

(b) clause (xvB) and clause (xxiib) shall be omitted.

(2) in section 14, sub-section (5) shall be omitted;

(3) in section 17D, in sub-section (2), in clause (e), in sub-clause (i), the words, figure and letter “or section 29A” shall be omitted;

(4) for section 23B, the following section shall be substituted, namely:—

“23B. *Reduction of arrears in certain cases.*—(1) Notwithstanding anything contained in this Act or rules made thereunder or in any judgment, decree or order of any court, tribunal or appellate authority, any assessee, who is in arrears of tax, interest or penalty payable under the provisions of clause (b) of sub-section (1) and sub-section (2) of section 5 or section 7 of the Act may opt to settle the arrears pertaining to the period from 1st April, 2005 to 31st March, 2021 on payment of principal amount of the tax and fifty percentage of interest in arrears as on the date of application and on such payment, penalty and the balance fifty percentage of the interest shall stand waived off:

Provided that in case where the evidence, details and records pertaining to the penalty levied is not utilized or not liable to be utilized for any best judgment assessment under this Act, the demand relating to such penalty shall be settled under this section on payment of applicable tax relating to such penalty along with fifty percentage of the interest applicable on such tax as on the date of application:

Provided further that on settlement of arrears pertaining to any of the financial year belonging to the aforementioned period, if no other sales tax or turnover tax remains to be settled in that particular year, then all the penalties pertaining to that year other than the penalty mentioned in the first proviso shall be deemed to be settled under sub-section (1).

(2) Any assessee who intends to opt for settlement of arrears under sub-section (1) shall, on or before 30th June, 2025 submit an application before the assessing authority, in such form and in such manner as may be prescribed, accompanied with proof of payment of the amount made as per sub-section (1) through e-treasury portal.

(3) Separate application shall be filed for settling the arrears pertaining to each assessment order.

(4) The assessee shall withdraw all the cases pending before any appellate, revisional authority or tribunal under the Act or courts for opting to settle the arrears as per sub-section (1) and shall file the application accompanied by a copy of leave to withdraw granted by the authority or tribunal or court, as the case may be:

Provided that the cases wherein the appeal filed by the Government is pending before any authority or tribunal under the Act or any courts may also be settled under this sub-section by making payment of the tax as per the demand in the original assessment order along with fifty percentage of the applicable interest as on the date of application. The assessing authority shall, on receipt of such application, seek for an adjournment of the cases to the appellate, revisional authority or tribunal under the Act or court until intimation regarding disposal of such cases and if such case is settled by the assessee as per the demand in the original order, Government shall withdraw such appeals forthwith.

(5) The assessing authority on receipt of the application with proof of payment shall verify the correctness of the application and the payment made and discrepancies, if any, shall be intimated to the assessee within one month in such form and in such manner as may be prescribed.

(6) The discrepancies under sub-section (5) shall be rectified by the assessee within a period of one month of receipt of the intimation in such manner as may be prescribed:

Provided that no opportunity or rectification shall be granted more than once.

(7) On settlement of the arrears pending as on the date of making payment of the amount specified under sub-section (1), the assessing authority shall issue an order of settlement within a period of one month in such manner as may be prescribed.

(8) Subject to the provisions of section 55C, if an assessee who opts to settle his arrears under sub-section (1) has remitted or deposited any amount towards the arrears under this Act after the service of demand notice, such amounts shall be given credit as tax and interest and the assessee shall furnish the proof of payments made in this regard.

(9) Notwithstanding anything contained in the Kerala Revenue Recovery Act, 1968 (15 of 1968) reduction of arrears under sub-section (1) shall be applicable to those cases in which revenue recovery proceedings have been initiated and the assessing authorities shall have the power to collect such amounts on settlement under sub-section (1) and where the amount is settled under sub-section (1) the revenue recovery proceedings against such assessee shall be deemed to have withdrawn on the 1st day of April, 2025 which shall then be binding on the revenue authorities, and such assessee shall not be liable for payment of any collection charge leviable by such revenue authorities.

(10) Assessee who opted to settle their arrears under this section during previous years, but had failed to make payments may also opt to settle their cases under this section, and the amounts, if any, paid earlier shall be given credit as tax and interest subject to the provisions of section 55C and the assessee shall furnish the proof of payments made in this regard.

(11) Notwithstanding anything contained in this Act, or in any judgment, decree or order of any court, tribunal or appellate authority, there shall not be any refund or any adjustment subsequently for the amount settled under this section, under any circumstances.

(5) after section 23BA, the following sections shall be inserted, namely:—

“23BB. *Distillery Arrear Settlement Scheme, 2025.*—(1) Notwithstanding anything contained in this Act, or in any judgment, decree or order of any court, tribunal or appellate authority, an assessee who is in arrears of

turnover tax payable under sub-clause (b) of clause (i) of sub-section (2) of section 5 of the Act pertaining to the tax period from 1st June, 2022 to 30th November, 2022 may opt to settle the arrears pending as on 1st day of April, 2025 on payment of the turnover tax payable and on such payment, the interest and penalty shall stand waived off:

Provided that in case where the evidence, details and records pertaining to the penalty levied for the said period is not utilized or not liable to be utilized for any best judgment assessment under this Act, the demand relating to such penalty shall be settled under this scheme on payment of applicable turnover tax relating to the penalty as determined by the assessing authority:

Provided further that on settlement of arrears pertaining to the aforementioned period, if no other turnover tax or sales tax remains to be settled, then all the penalties pertaining to the period other than the penalty mentioned in the first proviso shall be deemed to be settled under the scheme.

(2) Any assessee who intends to opt for settlement of arrears under the scheme shall make payment of the amount due as on the 1st day of April, 2025 electronically through e-treasury portal and proof of such payment shall be produced before the assessing authority on or before 30th June, 2025.

(3) The assessing authority on receipt of the proof of payment shall verify the correctness of the payment and short-payment, if any, shall be intimated to the assessee within one month of receipt of the proof of payment.

(4) The short-payment, if any, intimated as per sub-section (3) shall be remitted by the assessee within 15 days of receipt of the intimation:

Provided that no opportunity for payment of the short paid amount shall be granted more than once.

(5) The assessing authority on receipt of the proof of payment as per sub-sections (3) and (4) shall verify the correctness of the payment and if the payment is complete as per the provisions of this scheme, an order of settlement in writing shall be issued within one month of receipt of such payment.

(6) The assessee who opts to settle his arrears under the scheme shall withdraw all the cases pending before any appellate or revisional authority, tribunal under the Act or courts and a copy of leave to withdraw granted by the appellate, revisional authorities or courts, as the case may be, shall also be, produced along with the proof of payment before the assessing authority:

Provided that the cases wherein the appeal filed by the Government is pending before any appellate or revisional authority, tribunal under the Act or any courts may also be settled under the scheme by making payment of the demand in the original assessment order. The assessing authority shall, on receipt of such payment as per sub-section (2), seek for an adjournment of the cases to the appellate or revisional authority, tribunal under the Act or any courts, as the case may be, until intimation regarding disposal of such cases and if such case is settled by the assessee, as per the demand in the original order, Government shall withdraw such appeals forthwith.

(7) Notwithstanding anything contained in section 55C, if an assessee who opts to settle his arrears under sub-section (1) has remitted or deposited any amount towards the arrears under this Act after the service of demand notice, such amounts shall be given credit as tax and the assessee shall furnish the proof of payments made in this regard.

(8) Notwithstanding anything contained in the Kerala Revenue Recovery Act, 1968, reduction of arrears under sub-section (1) shall be applicable to those case in which revenue recovery proceedings have been initiated and the assessing authorities shall have the power to collect such amounts on settlement under sub-section (1) and where the amount is settled under sub-section (1) the revenue recovery proceedings against such assessee shall be deemed to have withdrawn on the 1st day of April, 2025 which shall then be binding on the revenue authorities, and such assessee shall not be liable for payment of any collection charge leviable by such revenue authorities.

(9) Notwithstanding anything contained in this Act, or in any judgment, decree or order of any court, tribunal or appellate authority, there shall not be any refund or any adjustment subsequently for the amount settled under this scheme, under any circumstances.

23BC. *Power to remove difficulties.*—(1) If any difficulty arises in giving effect to any of the provisions of sections 23B and 23BB, the Commissioner of State Tax may, by order, not inconsistent with the provisions of the aforementioned section or sections, remove such difficulty:

Provided that no such order shall be made after the expiry of a period of one year from the date of commencement of the said sections.

(2) Every order issued under sub-section (1) shall be laid before the Legislative Assembly by the Government.”;

(7) in section 29,—

(a) in the marginal heading, the words “and inspection of goods in transit” shall be omitted;

(b) sub-sections (2), (2A), (3), (4), (5) and (6) shall be omitted;

(8) for section 29A, the following section shall be substituted, namely:—

“29A. *Inspection of goods in transit or storage.*—(1) Any person in charge of a conveyance carrying any consignment of goods or in charge of goods stored as part of transit or otherwise shall be accompanied by such documents as may be prescribed.

(2) The Commissioner of State Tax shall be empowered to specify by notification the additional conditions for carrying goods in transit or for storage of goods while in transit or otherwise, and the documents to accompany such goods

(3) Where any person transports consignment of goods or stores goods as part of transit or otherwise, an officer not below the rank of Assistant State Tax Officer may intercept or inspect such goods and require the person in charge to produce the document prescribed under the sub-sections. The person in charge shall be liable to produce the document and allow inspection of the goods.”;

(9) for section 30E, the following section shall be substituted, namely:—

“30E. *Confiscation of goods, vessel or vehicle.*—(1) Notwithstanding anything contained in this Act, any person who is found to be in charge of any goods in contravention of the provisions of sub-section (1) or (2) of section 29A, then all such goods and the conveyance, if any, used as a means of transport for carrying the said goods and related documents shall be liable to detention or seizure by an officer not below the rank of Assistant State Tax Officer, for verification.

(2) The officer on detaining or seizing the goods referred above for verification suspects that the owner or person in charge of the goods has violated the provisions of sub-section (1) or (2) of section 29A, a notice shall be issued to the person in charge of the goods conveyance, as the case may be, within two days of the detention or seizure, in such manner as may be prescribed, informing him of the reason for the seizure and detention and shall provide an opportunity of being heard.

(3) If the owner or person in charge of the goods referred above proves the bonafides of the transport or storage of goods within three days of the seizure and detention, the authorized officer shall release the goods and the conveyance, if any

(4) If the owner or person in charge of the goods fails to prove the bonafides of the transport or storage as per sub-section (3), all such goods or conveyance or both, as the case may be, shall be liable to confiscation by the officer referred to above and the owner or person in charge of the goods or conveyance or both, as the case may be, shall be liable to pay a penalty equal to double the amount of applicable tax and cess.

(5) Whenever confiscation of any goods or conveyance or both, as the case may be, is authorised by this Act, the officer shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit:

Provided that such fine leviable shall not exceed the market value of the goods confiscated:

Provided further that the aggregate of such fine and penalty leviable shall not be less than one third of the market value of the goods confiscated.

Explanation.—For the purpose of this section, the term “market value” shall be the full amount which any person is required to pay in order to purchase such goods from the retail outlet of such goods within the State.

(6) Whereas the conveyance detained, if any, is a carriage hired for transporting goods, the owner or the person in charge of the conveyance shall have the option to pay in lieu of confiscation of the conveyance, a fine equal to double the amount of tax and cess applicable on the goods being carried with or fifty thousand rupees, whichever is higher:

Provided that the conveyance shall be released on payment of such fine subject to the condition that the owner or person in charge of the conveyance shall make arrangements for safe storage of the goods carried with and also shall bear the cost for such storage.

(7) Wherein the owner or person in charge of the goods or conveyance or both, as the case may be, fails to prove the genuineness of the transport as per sub-section (3), the officer shall serve a notice to the owner or person in charge of the goods or conveyance or both intimating the reason for the confiscation of the goods or conveyance or both, in such form and in such manner as may be prescribed, within five days of detention or seizure as per sub-section (2).

(8) The owner or the person in charge of the goods or conveyance in lieu of confiscation may make payment of such fine mentioned in sub-section (5) within fifteen days of receipt of the notice referred to in sub-section (7).

(9) Wherein the owner or person in charge of the goods or conveyance seeks further time for payment of the fine as per sub-section (5), the officer in charge may grant a further time period not exceeding seven days.

(10) If the owner or person in charge of the goods or conveyance makes payment of the penalty referred to in sub-section (4) and the fine referred to in sub-section (5) within the period mentioned under sub-section (8) or (9), as the case may be, all the proceedings in respect of the notice specified in sub-section (7) shall be deemed to be concluded.

(11) If the owner or person in charge of the goods or conveyance fails to remit the penalty referred to in sub-section (4) and the fine referred to in sub-section (5), within the period mentioned under sub-section (8) or (9), as the case may be, the officer shall issue an order, in such form and manner, finalising the confiscation of the goods or conveyance or both, as the case may be, within forty five days of issuance of the notice referred to in sub-section (7).

(12) The officer shall take and hold possession of the things confiscated and every officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession.

(13) Where an order of confiscation under this section has become final in respect of any goods and/or conveyance or both, as the case may be, the goods or conveyance or both so confiscated shall be liable to be sold or disposed off otherwise to recover the penalty payable under sub-section (4) in such manner as may be prescribed.

(14) Notwithstanding anything contained in the Act or rules made thereunder, where the confiscated goods are perishable, hazardous, or explosive in nature, the officer shall reduce the period of finalisation of confiscation and dispose off the said goods within such reduced time period.

Explanation.—For the purpose of this section, “conveyance” includes a vessel or a vehicle”;

(10) section 30F shall be omitted;

(11) section 31 shall be omitted;

(12) in section 34, in sub-section (1),—

(i) the word and symbol “,section 29” shall be omitted;

(ii) after the words, figure and letter “or section 30A”, the symbol, words, figure and letter, “, or section 30E” shall be inserted;

(13) section 45B shall be omitted;

(14) after section 57, the following section shall be inserted, namely:—

“57A. *Power of Commissioner of State Tax to issue instruction.*—Subject to the provisions of the Act, the Commissioner of State Tax may, from time to time, issue instructions and directions as he may deem fit for the implementation of this Act in a unified manner.”.

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

(1) in the schedule,—

(a) in serial number 1, in column (3), for the figures and symbol “45.00”, the figures and symbol “ 68.00” shall be substituted;

(b) in serial number 2, in column (3), for the figures and symbol “45.00”, the figures and symbol “68.00” shall be substituted;

(c) in serial number 7,—

(i) in item (i),—

(ia) for sub-item (d) and the entries against it in column (2) and (3), the following sub-items and entries shall respectively be substituted, namely:—

“(d) Vehicles permitted to operate within the State.	
(i) Contract carriages permitted to carry more than 6 passengers, but not more than 12 passengers-for every passenger seat.	350.00
(ii) Contract carriages permitted to carry more than 12 passengers, but not more than 20 passengers – for every passenger seat.	600.00
(iii) Contract carriages permitted to carry more than 20 passengers – for every passenger seat.	900.00
(iv) Contract carriages coming under the category heavy passenger vehicles under sub-section (17) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and having sleeper berth - for every berth.	1500.00
	”

(ib) in sub-item (f),—

(a) for clause (i) and (ii) and the entries against it in column (2) and (3), the following clause and entries shall respectively be substituted, namely:—

“(i) Contract carriages with ordinary or push back seats permitted to carry more than 6 passengers - for every passenger seat.	2500.00”;
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(b) the existing clause (iii) shall be renumbered as clause (ii).

(ii) in item (iii), in sub-items (a), (b), (c) and (d) and the entries against it in column (3), for the figures and symbols “540.00”, “620.00”, “190.00”, “140.00”, the figures and symbols “490.00”, “560.00”, “170.00”, “130.00” shall respectively be substituted;

(iii) in item (iv), in sub-items (a), (b) and (c) and the entries against it in column (3), for the figures “1050”, “890”, “1140”, the figures “950”, “800”, “1030” shall respectively be substituted;

(d) in serial number 11, in clause (i), in sub- clauses (a), (b) and (c) and the entries against it in column (3), for the figures and symbols “320.00”, “430.00”, “530.00”, the figures and symbols “480.00”, “645.00”, “795.00” shall respectively be substituted;

(2) in Annexure,—

(a) in Annexure- I, for serial number 7B and the entries against it in column (2) and (3), the following serial numbers and entries shall respectively be substituted, namely:—

“7B.	Electric motor cycles and electric wheeled vehicles for personal use	three	5% of the purchase value of the vehicle
7C.	Electric motor cars and electric service vehicles for personal use having purchase value up to fifteen lakhs	private	5% of the purchase value of the vehicle
7D.	Electric motor cars and electric service vehicles for personal use having purchase value more than fifteen lakhs and up to twenty lakhs	private	8% of the purchase value of the vehicle
7E.	Electric motor cars and electric service vehicles for personal use having purchase value more than twenty lakhs.	private	10% of the purchase value of the vehicle

7F. Electric cars and electric private service vehicles for personal use with Battery renting/Leasing facility 10% of the purchase value of the vehicle.”.

Explanation.—Purchase of vehicle by excluding the cost of battery and pay for battery later by way of pay-per usage/rent/lease or any such other method.

(b) in ANNEXURE– II, in serial numbers A, B, F, G and H and the entries against it in column (3), for the figures “900”, “900”, “6400”, “8600”, “10600”, the following figures “1350”, “1350”, “9600”, “12900”, “15900” shall respectively be substituted.

6. *Amendment of Act 20 of 2017.*—In the Kerala State Goods and Services Tax Act, 2017 (20 of 2017),—

(1) in section 2,—

(i) in clause (61), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Service Tax Act, 2017” shall be inserted with effect from the 1st day of April, 2025;

(ii) in clause (69),—

(a) in sub-clause (c), after the words “management of a municipal”, the word “fund” shall be inserted;

(b) after sub-clause (c), the following explanation shall be inserted, namely:—

“*Explanation.*—For the purposes of this sub-clause—

(a) “local fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(b) “municipal fund” means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called.”;

(iii) after clause (116), the following clause shall be inserted, namely:—

“(116A) “unique identification marking” means the unique identification marking referred to in clause (b) of sub-section (2) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non removable;”;

(2) in section 12, sub-section (4) shall be omitted;

(3) in section 13, sub-section (4) shall be omitted;

(4) in section 17, in sub-section (5), in clause (d),—

(i) for the words “plant or machinery”, the words “plant and machinery” shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017;

(ii) the existing Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:—

“*Explanation 2.*—For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to “plant or machinery” shall be construed and shall always be deemed to have been construed as a reference to “plant and machinery.”;

(5) in section 20, with effect from the 1st day of April, 2025,—

(i) in sub-section (1), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017” shall be inserted

(ii) in sub-section (2), after the word and figure “section 9”, the words, brackets and figures “of this Act or under sub- section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017,” shall be inserted.

(6) in section 22, in sub-section (4), after the words “such order of the High Court”, the words “or Tribunal” shall be inserted;

(7) in section 34, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

(i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(ii) incidence of tax on such supply has been passed on to any other person, in other cases.”;

(8) in section 38,—

(i) in sub-section (1), for the words “an autogenerated statement”, the words “a statement” shall be substituted;

(ii) in sub-section (2),—

(a) for the words “auto-generated statement under”, the words “statement referred in” shall be substituted;

(b) in clause (a), the word “and” shall be omitted;

(c) in clause (b),—

(i) after the words “by the recipient,”, the word “including” shall be inserted;

(ii) in item (vi) for the words and symbol “prescribed;” the words and symbol “prescribed;and ” shall be substituted;

d) after clause (b), the following clause shall be inserted, namely:—

“(c) such other details as may be prescribed.”;

(9) in section 39, in sub-section (1), for the words “and within such time”, the words “within such time, and subject to such conditions and restrictions” shall be substituted;

(10) in section 107, in sub-section (6), for the proviso, the following proviso shall be substituted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.”;

(11) in section 112, in sub-section (8), the following proviso shall be inserted, namely:—

“Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.”;

(12) after section 122A, the following section shall be inserted, namely:—

“122B. *Penalty for failure to comply with track and trace mechanism.*— Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.”;

(13) after section 148, the following section shall be inserted, namely:—

“148A. *Track and trace mechanism for certain goods.*—(1) The Government may, on the recommendations of the Council, by notification, specify,—

(a) the goods;

(b) persons or class of persons who are in possession or deal with such goods;

to which the provisions of this section shall apply.

(2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1),—

(a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and

(b) prescribe the unique identification marking for such goods, including the information to be recorded therein.

(3) The persons referred to in sub-section (1), shall,—

(a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;

(b) furnish such information and details within such time and maintain such records or documents, in such form and manner;

(c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;

(d) pay such amount in relation to the system referred to in sub-section (2), as may be prescribed.”;

(14) in schedule III.—,

(i) in paragraph 8, after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;”;

(ii) in Explanation 2, after the words “For the purposes of”, the words, brackets and letter “clause (a) of” shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017;

(iii) after Explanation 2, the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely:—

“*Explanation 3.*—For the purposes of clause (aa) of paragraph 8, the expressions “Special Economic Zone”, “Free Trade Warehousing Zone” and “Domestic Tariff Area” shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005 (Central Act 28 of 2005).”.

(15) *No refund of tax collected.*—No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (14) of section 6 been in force at all material times.

7. *Amendment of Act 18 of 2024.*—In the Kerala Finance Act, 2024 (18 of 2024),—

(1) in section 11, in sub-section (2), after the proviso, the following provisos shall be inserted, namely:—

“Provided further that, where an assessee who was in arrears of tax or any other amount due under the Kerala Tax on Luxuries Acts, 1976 (Act 32 of 1976) had opted for the settlement under section 12 of the Kerala Finance Act, 2019

(Act 5 of 2019) during previous years, but failed to settle the arrears within the period specified under sub-section (7) of section 12 of the Kerala Finance Act, 2019 (Act 5 of 2019), the amount, if any, paid under the said section, after service of specified order, shall be deducted from the amount payable. The applicant shall, along with the application, furnish the proof of payments made in this regard:

Provided also that, where an assessee who was in arrears of tax or any other amount due under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or the Kerala Value Added Tax Act, 2003 (30 of 2004) had opted for settlement under section 10 of the Kerala Finance Act, 2020 (7 of 2020) during previous years, but failed to settle the arrears within the period specified under sub-section (7) of section 10 of the Kerala Finance Act, 2020 (7 of 2020), the amount, if any, paid, after service of specified order, under the said section shall be deducted from the amount payable. The applicant shall, along with the application, furnish the proof of payments made in this regard:

Provided also that, where an assessee who was in arrears of tax or any other amount due under the Kerala Value Added Tax Act, 2003 (30 of 2004) had opted for settlement under section 11 of the Kerala Finance Act, 2020 (7 of 2020) during previous years, but failed to settle the arrears within the period specified under sub-section (5) of section 11 of the Kerala Finance Act, 2020 (7 of 2020), the amount, if any, paid under the said section, after service of specified order, shall be deducted from the amount payable. The applicant shall, along with the application, furnish the proof of payments made in this regard.”;

(2) in section 12, in the second proviso, after the words “pertaining to a year under a relevant Act”, the words and symbols “or no tax or taxes/surcharge remains to be settled in a year” shall be inserted.

CHAPTER III

GENERAL AMNESTY SCHEME, 2025

8. *Definitions.*—(1) In this Chapter, unless the context otherwise requires,—

(a) “admitted tax” means the arrears of tax or surcharge payable as per the returns, books of accounts, tax or surcharge assessed by the assessing authority under the relevant Act, but does not include disputed tax or disputed surcharge:

Provided that in the case where the evidence, details and records pertaining to the penalty levied under the relevant Act are not utilised or not liable to be utilised for any best judgement assessment under the relevant Act, the tax or surcharge demand relating to such penalty shall be deemed to be the admitted tax, but does not include disputed tax or disputed surcharge;

(b) “amount payable” means the amount payable by an applicant for settling the arrears of tax, surcharge, interest, or penalty under the provisions of this scheme;

(c) “amount waived” means the amount that is not required to be paid by an applicant, and has been forgone from being arrears of tax, surcharge, interest, or penalty by the Government as a part of settling the arrears of tax, interest, surcharge or penalty under the provisions of this scheme;

(d) “applicant” means a dealer or any person who is liable to pay tax, surcharge, penalty or interest under the relevant Act;

(e) (i) “arrears of tax or surcharge” means the tax or surcharge payable by an applicant under the relevant Act in a specified order, pertaining to the assessment years up to 2017-2018, for which assessment or reassessment has been made under the relevant Act and pending collection on the date of filing of the application under this scheme;

(ii) “arrears of interest” means the interest payable by an applicant under the relevant Act in a specified order, pertaining to the assessment years up to

2017-2018, for which assessment or reassessment has been made under the relevant Act and pending collection on the date of filing of the application under this scheme;

(iii) “arrears of penalty” means the penalty payable by an applicant under the relevant Act in a specified order, pertaining to the assessment years up to 2017-2018, for which assessment or reassessment has been made under the relevant Act and pending collection on the date of filing of application under this scheme:

Provided that in the case where the evidence, details and records pertaining to the penalty levied under the relevant Act are not utilized or not liable to be utilized for any best judgment assessment under the relevant Act, the tax or surcharge demand relating to such penalty shall be deemed to be the arrears of tax or surcharge:

Provided further that any amount on which stay has been granted by any authority, tribunal or court, as on the date of commencement of this scheme shall also be treated as an amount pending collection.

Explanation I.—For the purpose of this scheme, the term “reassessment” shall include the fresh assessment of remanded cases, modification of assessment orders and rectification of assessment orders under the relevant Act.

Explanation II.—The tax, surcharge, interest and penalty amount as per the demand notice shall be treated as the amount pending collection even if the applicant has made payment or deposit in part, if any, after the service of the demand notice.

Illustration I:

• *The show cause notice to an applicant was for an amount of tax/surcharge of Rs.1000 and an amount of penalty of Rs.100.*

- *The order was for an amount of tax/surcharge of Rs.1000 and an amount of penalty of Rs.100.*

- *The applicant files an appeal against this order.*

- *The arrears of tax or surcharge in this case is Rs.1000.*

Illustration II:

- *The show cause notice to an applicant was for an amount of tax/surcharge of Rs.1000 and an amount of penalty of Rs.100.*

- *The order was for an amount of tax/surcharge of Rs.900 and a penalty of Rs. 90.*

- *The applicant files an appeal against this order.*

- *The arrears of tax or surcharge in this case is Rs.900.*

Illustration III:

- *The show cause notice to an applicant was for an amount of tax/surcharge of Rs. 1000 and an amount of penalty of Rs. 500.*

- *The order was for an amount of tax/surcharge of Rs. 1000 and a penalty of Rs. 500.*

- *After reassessment, the amount of tax/surcharge becomes Rs. 800 and the penalty becomes Rs. 300. A payment for an amount of Rs. 500 towards tax/surcharge and an amount of Rs. 200 towards penalty was made after reassessment.*

- *The arrears of tax or surcharge in this case is Rs. 800 and the arrears of penalty is Rs. 300;*

(f) "certificate of settlement" means a certificate issued under this scheme for settlement of arrears of tax, surcharge, interest, or penalty in a specified order under the relevant Act;

(g) "Commissioner of State Tax" means the Commissioner of State Tax under the Kerala State Goods and Services Tax Act, 2017;

(h) "designated authority" means an authority appointed under section 9 of this scheme;

(i) "disputed tax" means the arrears of tax or surcharge against which appeal, revision or review is pending before any authority, tribunal or court, as on the date of commencement of the scheme:

Provided that in the case where the evidence, details and records pertaining to the penalty levied are not utilised or not liable to be utilised for any best judgement assessment under the relevant Act, and against the imposition of such penalty, an appeal, revision or review is pending before any authority, tribunal or court, as on the date of commencement of the scheme, the tax or surcharge demand relating to such penalty shall be deemed to be the disputed tax or disputed surcharge;

(j) "Government" means the Government of Kerala;

(k) "interest accrued at the time of payment" means the amount of interest, which is not specified in the order, but has accrued in the intervening period between the date of order and the date of final settlement of the arrear;

(l) "notification" means notification published in the Official Gazette of the Government;

(m) "prescribed" means prescribed by rules made under this Act;

(n) "relevant Act" means,—

(i) the Kerala Surcharge on Taxes Act, 1957 (11 of 1957),

(ii) the Kerala General Sales Tax Act, 1963 (15 of 1963),

(iii) the repealed Kerala Tax on Luxuries Act, 1976 (32 of 1976),

(iv) the repealed Kerala Agricultural Income Tax Act, 1991 (15 of 1991),

(v) the repealed Kerala Value Added Tax Act, 2003 (30 of 2004),

(vi) the Central Sales Tax Act, 1956 (Central Act 74 of 1956)

(o) "scheme or General Amnesy Scheme, 2025" means the scheme under this Chapter;

(p) "specified order" means any order raising demand of tax, surcharge, interest or penalty under the relevant Act.

(2) Words and expressions not defined in this Chapter, but defined in the relevant Act, shall have the same meaning as assigned to them in those Acts.

9. *Designated authority.*—For carrying out the purposes of this scheme, the Commissioner of State Tax may, by an order, appoint one or more officers or a committee of officers referred to in section 3 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) to be the designated authority and such authority shall exercise jurisdiction over such area or areas as the Commissioner of State Tax may specify:

Provided that in cases of difference of opinion among the members of the designated authority regarding any decision or order, the majority opinion shall prevail.

10. *Eligibility for settlement.*—(1) Subject to the other provisions of this scheme, an applicant is eligible to make an application for settlement of arrears of tax, surcharge, interest, or penalty pertaining to the assessment years up to 2017-2018, against which an appeal, revision or review is not pending before any authority or tribunal under the relevant Act, or any court on the date of filing of application:

Provided that in cases where any appeal, revision or review, is pending before any authority or tribunal under the relevant Act or any court on the date of commencement of this scheme, application for settlement of arrears shall be made along with a copy of leave to withdraw granted by the authority or tribunal or court, as the case may be:

Provided further that in cases where any appeal filed by the Government is pending before any authority, tribunal under the relevant Act or court on the date of commencement of this scheme, application for settlement of arrears under this scheme shall be made treating the amount in the original specified order as the arrears of tax, surcharge, interest or penalty.

(2) Notwithstanding anything contained in this scheme, the provisions of this scheme shall not be applicable to any arrears of tax, interest or penalty payable by a dealer under the provisions of clause (b) of sub-section (1) and sub-section (2) of section 5 or section 7 of the Kerala General Sales Tax Act, 1963 (15 of 1963).

11. *Application for settlement.*—(1) An application for the purpose of section 10 shall be made to the designated authority within three months from 1st day of April, 2025 in such form and in such manner, as may be prescribed along with proof of payment of the amount at the rates specified in section 13.

(2) Any person who is awaiting modification of orders shall be eligible to apply under sub-section (1) without making any payment, and the amount payable in those cases shall be paid within 30 days of issuance of such modified orders.

(3) A separate application shall be made for each specified order.

12. *Determination of the amount payable by the applicant.*—(1) The designated authority shall verify the correctness of the particulars furnished in the application made under section 11 with reference to all relevant records and determine the amount payable at the rates and in such manner, as specified in section 13 read with section 11.

(2) The designated authority shall demand the amount short paid by the applicant with reference to the amount in sub-sections (1), (2) and (3) of section 11 in such form and manner as may be prescribed.

(3) The demand under sub-section (2) shall be paid within thirty days of receipt of the form referred to in sub-section (2) by the applicant.

(4) The amount determined under the provisions of this section shall be rounded off to the nearest rupee and, for this purpose, where such amount contains

a part of a rupee, and, if such part is fifty paise or more, it shall be rounded off to the nearest rupee, and if such part is less than fifty paise, it shall be ignored.

13. *Rate applicable in determining the amount payable.*—(1) The amount payable by the applicant and the amount waived shall be determined as follows:—

(a) where the arrears of tax or surcharge in a specified order is above rupees fifty thousand and up to rupees ten lakh on the date of application referred to in sub-section (1) of section 11, the amount payable shall be thirty percentage of such arrears of tax or surcharge, and on payment of the amount payable by the applicant, the remaining arrears of tax, surcharge, interest or penalty payable under that specified order shall be the amount waived;

(b) where the arrears of tax or surcharge in a specified order is above rupees ten lakh and up to rupees one crore on the date of application for the settlement under this scheme,—

(i) the amount payable by the applicant for the settlement of the admitted tax shall be fifty percentage of the arrears of tax or surcharge, and on payment of such amount, the remaining arrears of tax, surcharge, interest or penalty payable under the relevant Act shall be the amount waived;

(ii) the amount payable by the applicant for the settlement of the disputed tax shall be forty percentage of the arrears of tax or surcharge, and on payment of such amount, the remaining arrears of tax, surcharge, interest or penalty payable under the relevant Act shall be the amount waived;

(c) where the arrears of tax or surcharge in a specified order is above rupees one crore on the date of application for the settlement under this scheme,

(i) the amount payable by the applicant for the settlement of the admitted tax shall be sixty percentage of the arrears of tax or surcharge, and on payment of such amount, the remaining arrears of tax, surcharge, interest or penalty payable under the relevant Act shall be the amount waived;

(ii) the amount payable by the applicant for the settlement of the disputed tax shall be fifty percentage of the arrears of tax or surcharge, and on payment of such amount, the remaining arrears of tax, surcharge, interest or penalty payable under the relevant Act shall be the amount waived:

Provided that, in the case where the evidence, details and records pertaining to the penalty levied are not utilized or not liable to be utilized for any best judgment assessment under the relevant Act, the tax or surcharge demand relating to such penalty shall be deemed to be the arrears of tax or surcharge, and the amount payable shall be calculated accordingly.

(2) Notwithstanding anything contained in this scheme, if an applicant has remitted or deposited any amount towards the demand in the specified order, or if any amount or its equivalent has been recovered as part of arrear recovery towards the demand in the specified order, such amount already received by the Government shall be deducted from the amount payable, and the applicant shall, along with the application, furnish the proof of payments made in this regard:

Provided that any amount paid towards the penalty or interest shall be given credit towards the amount payable:

Provided further that, where an assessee who was in arrears of tax or any other amount due under the Kerala Tax on Luxuries Act, 1976 (32 of 1976) had opted for the settlement under section 12 of the Kerala Finance Act, 2019 (5 of 2019) during previous years, but failed to settle the arrears within the period specified under sub-section (7) of section 12 of the Kerala Finance Act, 2019 (5 of 2019), the amount, if any, paid under the said section, after service of specified order, shall be deducted from the amount payable. The applicant shall, along with the application, furnish the proof of payments made in this regard:

Provided also that, where an assessee who was in arrears of tax or any other amount due under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or the Kerala Value Added Tax Act, 2003 (30 of 2004) had opted for settlement under section 10 of the Kerala Finance Act, 2020 (7 of 2020) during previous years, but failed to settle the arrears within the period specified under sub-section (7) of section 10 of the Kerala Finance Act, 2020 (7 of 2020), the amount, if any, paid, after service of specified order, under the said section shall be deducted from the amount payable. The applicant shall, along with the application, furnish the proof of payments made in this regard:

Provided also that, where an assessee who was in arrears of tax or any other amount due under the Kerala Value Added Tax Act, 2003 (30 of 2004) had opted for settlement under section 11 of the Kerala Finance Act, 2020 (7 of 2020) during previous years, but failed to settle the arrears within the period specified under sub-section (5) of section 11 of the Kerala Finance Act, 2020 (7 of 2020), the amount, if any, paid under the said section, after service of specified order, shall be deducted from the amount payable. The applicant shall, along with the application, furnish the proof of payments made in this regard.

(3) Notwithstanding anything contained in the relevant Act, interest accrued at the time of payment of amount payable under this scheme, shall also stand waived.

14. *Total waiver of certain amounts.*—Notwithstanding anything contained in the relevant Act or this scheme, when the certificate of settlement has been issued in respect of all tax or taxes/surcharge pertaining to a year under a relevant Act or no tax or taxes/surcharge remains to be settled in a year, all the penalties imposed under such relevant Act pertaining to such year, other than the penalty referred to in the proviso to clause (a) of sub-section (1) of section 8, shall be deemed to be settled under this scheme.

15. *Restrictions.*—Notwithstanding anything contained in the relevant Act, no arrears of tax, surcharge, interest or penalty payable under this scheme shall be,—

- (a) paid through the input tax credit available under any law;
- (b) adjusted against any excess amount; or
- (c) refunded under any circumstances.

Illustration: A dealer has an arrear X of tax amounting to Rs 2 lakhs for a year, and an arrear Y of tax amounting to Rs 1 Lakh for another year. He has already paid Rs 1.5 Lakhs towards arrear X, but has not paid any amount towards arrear Y. The amount payable to settle the arrear X under the scheme is Rs 60,000. If the dealer applies for settlement under the scheme, the arrear X shall stand settled, but the amount in excess of Rs 60,000 which is already paid by the dealer, i.e., Rs 90,000 will not be eligible for consideration towards settling arrear Y.

16. *Settlement of arrears and issue of certificate.*—(1) The designated authority shall, on being satisfied with the payment of the amount determined under section 12, by an order, settle the arrears of tax, surcharge, interest or penalty and issue a certificate of settlement, in such form and manner as may be prescribed, and thereupon, the applicant shall be discharged from his liability to make payment of such arrears of tax, surcharge, interest or penalty. A separate certificate of settlement and order shall be issued in respect of each application:

Provided that in cases where a certificate of settlement is issued and the appeal filed by the Government is pending before any authority, tribunal or court, the Government shall withdraw the appeal forthwith.

(2) The designated authority may, at any time within ninety days from the date of issue of the certificate and order under sub-section (1), modify the certificate by rectifying any error apparent on the face of the record:

Provided that no such rectification adversely affecting the applicant shall be made without giving the applicant a reasonable opportunity to show cause against such rectification.

(3) In case the certificate is not issued under this scheme due to non-payment of amounts payable under the scheme, then any amount paid by the applicant as a part of this scheme shall be treated as a payment made towards the arrears in the specified order as per the provisions of the relevant Act.

17. *Refusal of settlement of arrears.*—The designated authority on receipt of the application referred to in section 11 may, for reasons other than short payment of amounts as required under the scheme, refuse to settle the arrears of tax, surcharge, interest or penalty, in such form and manner as may be prescribed:

Provided that no order under this section shall be passed without giving the applicant a reasonable opportunity to show cause against such refusal.

18. *Appeal.*—Any person aggrieved by a form issued under section 12 or by an order issued under sub-section (2) of section 16 or section 17 may prefer an appeal to an officer not below the rank of Joint Commissioner of State Tax as the Commissioner may, by notification, specify in this behalf. The said officer shall dispose of the appeal, either by,—

- (i) confirming the order of the designated authority; or
- (ii) by allowing the appeal of the applicant; or
- (iii) by modifying the order of the designated authority; or

(iv) set aside the order of the designated authority and direct the designated authority to pass a fresh settlement order, after further enquiry:

Provided that in case the appeal of the applicant is allowed or the order of the designated authority is modified by the appellate authority under this section, the designated authority shall issue the certificate of settlement and order subject to payment of the amount payable:

Provided further that the time limit for making payment after the issuance of such order of the appellate authority shall be the time limit as applicable for the payment of the demand made under sub-section (3) of section 12 as if the appellate order or the modified order, as the case may be, is a payment demanded under sub-section (2) of section 12.

19. *Revision.*—(1) The Commissioner of State Tax may *suo moto* or upon information received by him, for reasons to be recorded in writing, at any time, within two years from the date of order, call for and examine any order passed under section 16 or section 18, to satisfy himself as to the correctness, legality or propriety of the order made or decision taken therein and if in any case, it appears to the Commissioner of State Tax that any such order or decision should be modified, annulled, reversed or remitted back for reconsideration, he may pass orders accordingly.

(2) No order prejudicial to any person shall be passed under sub-section (1) unless such person has been given an opportunity of making his representation.

20. *Bar on revenue recovery proceedings.*—Notwithstanding anything contained in the Kerala Revenue Recovery Act, 1968 (15 of 1968) waiver of arrears under section 13 and section 14 of this scheme shall be applicable to those cases in which revenue recovery proceedings have been initiated and the designated authorities shall have the power to collect such amounts towards amount payable and in cases where the designated authorities issued a certificate under section 16 or in cases where the arrears of tax, surcharge, interest or penalty are waived under section 14, the revenue recovery proceedings against such applicants shall be deemed to have withdrawn on the 1st day of April, 2025 which shall then be binding on the revenue authorities and such applicants shall not be liable for payment of any collection charge leviable by such revenue authorities.

21. *Bar on re-opening of settled cases.*— A certificate of settlement issued under section 16 shall be conclusive as to the settlement of arrears to which it relates, and no matter covered by such certificate of settlement shall be reopened in any proceeding of appeal, revision or review or in any other proceeding, under the relevant Act.

22. *Revocation of certificate.*—(1) Notwithstanding anything contained in section 21, where it appears to the designated authority that an applicant has obtained a certificate of settlement under sub-section (1) of section 16, by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, the designated authority, may, within a period of two years from the date of issue of the certificate, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of showing cause, revoke the certificate and the order.

(2) In the case of revocation of a certificate and the order under subsection (1), the amount paid by the applicant along with the application made under section 11 shall be treated as payment towards the arrears under the relevant Act for the relevant assessment year.

23. *Information to be sent to authorities under the relevant Act.*—The designated authority shall inform the assessing authority, appellate authority,

revisional authority or tribunal under the relevant Act or the Court, as the case may be, which for the time being, has jurisdiction over the applicant under the relevant Act,—

(a) the fact of making of an application by the applicant under section 11;

(b) the fact of passing of any order by the designated authority under section 16;

(c) the fact of rectification of any error on the face of any certificate under sub-section (2) of section 16;

(d) the fact of revision of any order under section 19;

(e) the fact of revocation of any certificate under section 22; and

(f) such other matters as it may deem necessary in such form, in such manner and within such time, as may be prescribed.

24. *Power of Commissioner of State Tax.*—Subject to the provisions of this scheme, the Commissioner of State Tax may, from time to time, issue instructions and directions as he may deem fit for carrying out the purposes of this scheme.

25. *Prohibition of disclosure of particulars produced before designated authorities.*—(1) All particulars contained in the application, statement made, records or documents produced under the provisions of this scheme or in any evidence given or affidavit or deposition made, in the course of any proceeding under this scheme or in any proceeding for the purposes of this scheme shall be treated as confidential and shall not be disclosed.

(2) Nothing contained in sub-section (1) shall apply to the disclosure of any such particulars,—

(a) for the purpose of investigation of, or prosecution for, an offence under this scheme, or under the Bharatiya Nyaya Sanhitha, 2023, (Central Act 45 of 2023) or under any other law for the time being in force; or

(b) to any person enforcing the provisions of this scheme where it is necessary to disclose the same to him for the purposes of this scheme; or

(c) by the lawful employment under this scheme of any process for the recovery of any demand; or

(d) to a civil court in any suit to which the Government are party and which relates to any matter arising out of any proceeding under this scheme; or

(e) lawful exercise by a public servant of his powers under the Kerala Stamp Act, 1959 (17 of 1959), to impound an insufficiently stamped document; or

(f) to an officer of-

(i) the Government of India; or

(ii) the Government of any State or Union Territory in India with which an arrangement for disclosure on a reciprocal basis has been entered into by the Government; or

(g) to an officer of any department of the Government other than the Kerala State Goods and Services Tax Department, after obtaining the permission of the Commissioner of State Tax:

Provided that such particulars shall be furnished under this sub-section only in exceptional cases and that any officer obtaining such particulars shall keep them as confidential and use them only in the lawful exercise of the powers conferred by or under any enactment.

(3) Nothing herein contained shall prevent the publication of the certificate of settlement or order of refusal of settlement in the prescribed manner.

26. *Protection of action taken in good faith.*—(1) No suit, prosecution or other proceedings shall lie against any officer or servant of the Government for any act done or purporting to be done under this scheme, without the previous sanction of the Government.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this scheme.

27. *Power to remove difficulties.*—(1) If any difficulty arises in giving effect to any of the provisions of this scheme, the Commissioner of State Tax may, by order, not inconsistent with the provisions of this scheme, remove such difficulty:

Provided that no such order shall be made after the expiry of a period of one year from the date of commencement of the scheme.

(2) Every order issued under sub-section (1) shall be laid before the Legislative Assembly by the Government.

28. *Power to make rules.*—(1) The Government may make rules, either prospectively or retrospectively, for carrying out the purposes of this scheme.

(2) Every rule made under this scheme shall be laid, as soon as may be after it is made, before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall, thereafter, have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

CHAPTER IV

FLOOD CESS AMNESTY, 2025

29. *Flood Cess Amnesty 2025.*—(1) Any taxpayer who is in arrears of any amount payable as Kerala Flood Cess under section 14 of the Kerala Finance Act, 2019 (5 of 2019) pertaining to the period from 1st August, 2019 to 31st July, 2021 may opt to settle the arrears by making complete payment of the flood cess payable.

(2) The taxpayer who intends to settle the arrears under the scheme shall, on or before 30th June, 2025, make electronic payment of the amount due as on 1st April, 2025 through e-treasury portal.

Explanation.—If a show cause notice issued under the Central Goods and Services Tax Act, 2017/Kerala State Goods and Services Tax Act, 2017 includes

the demand of flood cess along with the other demands under the said Acts and payment as per sub-section (1) is made to settle the flood cess payable as per the notice/order, then the demand to the extent of flood cess alone shall stand settled.

(3) Where an appeal filed by the Government is pending before any appellate or revisional authority under section 14 of the Kerala Finance Act, 2019 (5 of 2019) or any court, and the taxpayer has settled the arrears under the amnesty scheme by paying the demand as per the original order, the taxpayer shall intimate such settlement to—

(i) the appellate or revisional authority under the Kerala Finance Act, 2019 (5 of 2019) or any court; and

(ii) the jurisdictional proper officer.

(4) Upon verifying that the taxpayer has settled the arrears by making complete payment of the flood cess as per the demand in the original order, the jurisdictional proper officer shall intimate the settlement to the appellate or revisional authority under the Kerala Finance Act, 2019 (5 of 2019) or the court, so that the appellate or revisional authority under the Act or the court may take decisions accordingly.

(5) Notwithstanding anything contained in the Kerala Revenue Recovery Act, 1968 (15 of 1968), reduction of arrears under sub-section (1) shall be applicable to those case in which revenue recovery proceedings have been initiated and the proper officer shall have the power to collect such amounts on settlement under sub-section (1) and where the amount is settled under sub-section (1) the revenue recovery proceedings against such assesseees shall be deemed to have withdrawn on the 1st day of April, 2025 which shall then be binding on the revenue authorities and such assesseees shall not be liable for payment of any collection charge leviable by such revenue authorities.

(6) Notwithstanding anything contained in this Act, or in any judgment, decree or order of any court, tribunal or appellate authority, there shall not be any refund or any adjustment subsequently for the amount settled under this scheme, under any circumstances.

30. *Power of Commissioner of State Tax.*—Subject to the provisions of the scheme, the Commissioner of State Tax may, from time to time, issue instructions and directions as he may deem fit for carrying out the purpose of the scheme.

31. *Power to remove difficulties.*—(1) If any difficulty arises in giving effect to any of the provisions of this scheme, the Commissioner of State Tax may, by order, not inconsistent with the provisions of this scheme, remove such difficulty:

Provided that no such order shall be made after the expiry of a period of one year from the date of commencement of the scheme.

(2) Every order issued under sub-section (1) shall be laid before the Legislative Assembly by the Government.

STATEMENT OF OBJECTS AND REASONS

The Bill seeks to amend the following enactments to give effect to the financial proposal of the Government of Kerala for the financial year 2025-26 as announced in part IV of the Budget Speech 2025-26, namely:—

1. The Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960);
2. The Kerala Land Tax Act, 1961 (13 of 1961);
3. The Kerala General Sales Tax Act, 1963 (15 of 1963);
4. The Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976);
5. The Kerala State Goods and Services Tax Act, 2017 (20 of 2017);
6. The Kerala Finance Act, 2024 (18 of 2024).

In addition to these amendments though Amnesty Schemes were introduced in previous financial years for settling the arrears, a substantial amount is still outstanding. In order to settle these arrears, the Government have decided to introduce General Amnesty Scheme, 2025. In addition to that the Government have also decided to introduce Flood Cess Amnesty, 2025 to settle any arrear amount

payable as Kerala Flood Cess under section 14 of the Kerala Finance Act, 2019, pertaining to the period from 1st August 2019 to 31st July 2021.

The Bill seeks to achieve the above objects.

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

Item (b) of sub-clause (2) of clause (1) seeks to empower the Government to notify the date on which certain provisions of the Bill come into force.

2. Clause 3 of the Bill proposed to amend the Kerala General Sales Tax Act, 1963,—

(a) sub-clause (4) proposed to substitute section 23B seeks to empower the Government,—

(i) sub-section (2) to prescribe the form and manner for filing application by the assessee who intends to opt for settlement of arrears under sub-section (1) of the said section;

(ii) sub-section (5) to prescribe the form and manner of intimation of discrepancies, if any, in the application;

(iii) sub-section (6) to prescribe the manner for the rectification under sub-section (5) of the said Act;

(iv) sub-section (7) to prescribe the manner of order of settlement;

(b) sub-clause (5) proposed to insert section 23BC seeks to empower the Commissioner of State Tax to issue orders for the removal of difficulties.

(c) sub-clause (8) proposed to substitute section 29A,—

(i) sub-section (1) seeks to empower the Government to prescribe the documents that to be kept by a person in charge of conveyance.

(ii) sub-section (2) empower the Commissioner of State Tax to issue notification for specifying additional conditions for carrying goods in transit or for storage of goods while in transit.

(d) sub-section (9) proposed to substitute section 30E, seeks to empower the Government,—

(i) sub-section (2) to prescribe the manner of detention seizure of goods or conveyance;

(ii) sub-section (7) to prescribe the form and manner for intimating the reason for confiscation of goods or conveyance;

(iii) sub-section (11) to prescribe the form and manner for issuing order for finalising the confiscation of goods or conveyance;

(iv) sub-section (13) to prescribe the manner of disposal of confiscated goods or conveyance for recovering penalty;

(e) sub-clause (14) proposed to insert section 57A seeks to empower the Commissioner of State Tax to issue instructions and direction for the implementation of the Act.

3. Clause 6 of the Bill proposed to amend the Kerala State Goods and Services Tax Act, 2017,—

(a) item (d) of sub-clause (8) seeks to empower the Government to prescribe other details to be made available in the statement to in sub-section (1) of section 38.

(b) sub-clause (9) seeks to empower the Government to prescribe conditions and instructions for furnishing returns.

(c) sub-clause (13) proposed to insert section 148A, seeks to empower the Government,—

(i) sub-section (1) to issue notification for specify the goods and persons to which said section shall apply;

(ii) sub-section (2),—

(ia) item (a) to prescribe system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons;

(ib) item (b) to prescribe the unique identification marking for such goods, including the information to be recorded therein;

(iii) sub-section (3),—

(ia) item (a) to prescribe the manner and information to be affixed on the said goods or packages thereof, a unique identification marking;

(ib) item (b) to prescribe the form and manner for furnishing such information and details and maintain such records or documents.

(ic) item (c) to prescribe the time and manner for furnishing details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information;

(id) item (d) to prescribe the amount in relation to the system referred to in sub-section (2).

4. Clause 9 of the Bill seeks to empower the Commissioner of State Tax, by order, to appoint one or more officers or a Committee of officers to be the designated authority.

5. Clause 11 of the Bill seeks to empower the Government to prescribe the form and manner of filing the application.

6. Sub-clause (2) of clause 12 of the Bill seeks to empower the Government to prescribe the form and manner for the demand of amount short paid.

7. Sub-clause (1) of clause 16 of the Bill seeks to empower the Government to prescribe the form and manner of the certificate of settlement.

8. Clause 17 of the Bill seeks to empower the Government to prescribe the form and manner for the refusal of settlement of arrears.

9. Clause 18 of the Bill seeks to empower the Commissioner, by notification, to specify an officer as Appellate Authority.

10. Clause 23 of the Bill seeks to empower the Government to prescribe form, manner and time for furnishing the information to various authorities under the relevant Acts.

11. Clause 24 of the Bill seeks to empower the Commissioner of State Tax to issue instructions and directions for carrying out the purpose of the scheme.

12. Clause 27 of the Bill seeks to empower the Commissioner of State Tax to issue orders for the removal of difficulties, under the general amnesty scheme, 2025.

13. Sub-clause (1) of clause 28 of the Bill seeks to empower the Government to make rules either prospectively or retrospectively for the purpose of carrying out the purposes of the Act.

14. Clause 30 seeks to empower the Commissioner of State Tax to issue instructions and directions for carrying out the purpose of the flood cess amnesty, 2025.

15. Clause 31 seeks to empower the Commissioner of State Tax to issue orders for the removal of difficulties, under the flood cess amnesty, 2025.

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

K. N. BALAGOPAL

NOTES ON CLAUSES

Clause 1.—This clause seeks to provide for the short title and commencement of the proposed Act.

Clause 2.—This clause seeks to provide for the amendments in the Kerala Court Fees and Suit Valuation Act, 1959 (10 of 1960).

Clause 3.—This clause seeks to provide for the amendment in the Kerala Land Tax Act, 1961 (13 of 1961).

Clause 4.—This clause seeks to provide for the amendments in the Kerala General Sales Tax Act, 1963 (15 of 1963).

Clause 5.—This clause seeks to provide for the amendments in the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976).

Clause 6.—This clause seeks to provide for the amendments in the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).

Clause 7.—This clause seeks to provide for the amendments in the Kerala Finance Act, 2024 (18 of 2024).

Clause 8.—This clause seeks to define various terms and expressions used in the proposed General Amnesty Scheme, 2025.

Clause 9.—This clause seeks to provide for appointment of designated officers for the purpose of the proposed scheme.

Clause 10.—This clause seeks to provide for the conditions whereby the applicant becomes eligible to apply for the settlement of arrears.

Clause 11.—This clause seeks to provide for the procedure for filing of an application for the settlement of arrears.

Clause 12.—This clause seeks to provide for the general provisions for the determination of amount payable by the applicant.

Clause 13.—This clause seeks to provide for the rate applicable for the determination of amount payable by the applicant and the procedure of crediting the amount, if any, paid after the service of the demand notice.

Clause 14.—This clause seeks to provide for the procedure of waiver of certain amounts.

Clause 15.—This clause seeks to provide for certain restrictions for the payment or adjustment towards the amount payable and for the refund of the amount paid.

Clause 16.—This clause seeks to provide for the procedure for issuance or modification of the certificate of settlement of the arrears.

Clause 17.—This clause seeks to provide for the procedure for refusal of the settlement of arrears.

Clause 18.—This clause seeks to provide for manner of specifying the Appellate Authority and the appeal provision against the order of the designated authority.

Clause 19.—This clause seeks to provide for the powers of the Commissioner of State Tax for the revision of the orders passed by the designated authority or the Appellate Authority.

Clause 20.—This clause seeks to provide for the bar on revenue recovery proceedings in case of the amount settled under the proposed scheme.

Clause 21.—This clause seeks to provide for the bar on re-opening of settled cases.

Clause 22.—This clause seeks to provide for the conditions for the revocation of certificate in the cases already settled under the proposed scheme.

Clause 23.—This clause seeks to provide for the procedure for the information to be sent to the assessing authority, appellate authority, revisional authority or tribunal under the relevant Act or the Court, as the case may be, which, for the time being, has jurisdiction over the applicant under the relevant Act.

Clause 24.—This clause seeks to provide for the powers of the Commissioner of State Tax to issue instructions and directions as he may deem fit for carrying out the purposes of the scheme.

Clause 25.—This clause seeks to provide for the procedure for the permission or prohibition of disclosure of particulars produced before designated authorities.

Clause 26.—This clause seeks to provide for the protection of action taken in good faith.

Clause 27.—This clause seeks to provide for the power of the Commissioner of State Tax to issue order to remove difficulties if any arises in giving effect to any of the provisions of the proposed scheme.

Clause 28.—This clause seeks to provide for the power of the Government to make rules.

Clause 29.—This clause seeks to provide for introduction of Flood Cess Amnesty, 2025 for settling arrears of Flood Cess, 2019 -2021.

Clause 30.— This clause seeks to provide for power of Commissioner of State Tax to issue instructions and directions for carrying out the Flood Cess Amnesty, 2025.

Clause 31.—This clause seeks to provide for the power of Commissioner of State Tax to issue orders for removal of difficulties if any arises in giving effect to any of the provisions of the Flood Cess Amnesty, 2025.

EXTRACT FROM THE RELEVANT PORTIONS OF
THE KERALA COURT FEES AND SUITS VALUATION
ACT, 1959
(10 OF 1960)

7. Determination of market value.—(1) Save as otherwise provide, where the fee payable under this Act depends on the market value of any property, such value shall be determined as on the date of presentation of the plaint.

(2) The market value of agricultural land in suits falling under section 25(a), 25(b), 27(a), 29, 30, 37(1), 37(3), 38, 45 or 48 shall be deemed to be ten times the annual gross profits of such land where it is capable of yielding annual profits minus the assessment if any made to the Government.

25. Suits for declaration.—In a suit for a declaratory decree or order, whether with or without consequential relief, not falling under section 26,—

(a) where the prayer is for a declaration and for possession of the property to which the declaration relates fee shall be computed on the market value of the property or rupees on thousand whichever is higher;

(b) where the prayer is for a declaration and for consequential injunction and the relief sought is with reference to any immovable property, fee shall be computed on one-half of the market value of the property or on rupees one thousand which ever is higher;

(c) Where the prayer related to the plaintiff's exclusive right to use, sell, print or exhibit any mark, name, book, picture, design, or other thing and is based on an infringement of such exclusive right, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees one thousand whichever is higher;

(d) in other cases,—

(i) where the subject-matter of the suit is capable of valuation fee shall be computed on the market value of the property ; and

(ii) where the subject-matter of the suit is not capable of valuation fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees one thousand whichever is higher;

27. Suits for injunction.—In a suit for injunction,—

(a) where the relief sought is with reference to any immovable property; and

(i) where the plaintiff alleges that his title to the property is denied, or

(ii) where an issue is framed regarding the plaintiff's title to the property,

fee shall be computed on one-half of the market value of the property or on rupees five hundred, which ever is higher;

(b) where the prayer relates to the plaintiff's exclusive right to use, sell print or exhibit any mark, name, book, picture, design, or other thing and is based on an infringement of such exclusive right, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees five hundred whichever is higher;

(c) in any other case, whether the subject-matter of the suit has a market value or not, fee shall be computed on the amount at which the relief sought is valued in the plaint or on rupees five hundred whichever is higher.

28. Suits relating to trust property.—In a suit possession or joint possession of trust property or for a declaratory decree, whether with or without consequential relief in respect of it, between trustees or rival claimants to the office of trustee or between a trustee and a person who has ceased to be trustee, fee shall be computed on one-fifth of the market value of the property subject to a maximum fee of rupees two hundred or where the property has no market value, on rupees one thousand:

Provided that, where the property does not have a market value, value for the purpose of determining the jurisdiction of courts shall such amount as the plaintiff shall state in the plaint.

Explanation.—For the purpose of this section, property comprised in a Hindu, Muslim or other religious or charitable endowment shall be deemed to be trust property and the manager of any such property shall be deemed to be the trustee thereof.

29. Suits for possession under the Specific Relief Act, 1877.—In a suit for possession of immovable property under section 9 of the Specific Relief Act, 1877 (Central Act 1 of 1877), fee shall be computed on one-third of the market value of the property or on rupees one hundred and fifty, whichever is higher.

30. Suits for possession not otherwise provided for.—In a suit for possession of immovable property not otherwise provided for, fee shall be computed on the market value of the property or on rupees one thousand whichever is higher.

31. Suits relating to easements.—In a suit relating to an easement, whether by the dominant or the servient owner, or to a licence as defined in the law relating to easements for the time being in force, fee shall be computed on the amount at which the relief sought is valued in the plaint, or on rupees one thousand whichever is higher:

35. Suits for accounts.—(1) In a suit for accounts, fee shall be computed on the amount sued for as estimated in the plaint or on rupees one thousand whichever is higher.

37. Partition suits.—(1) In a suit for partition and separate possession of a share of joint family property or of property owned, jointly or in common, by a plaintiff who has been excluded from possession of such property, fee shall be computed on the market value of the plaintiff's share.

(2) In a suit for partition and separate possession of joint family property or property owned, jointly or in common, by a plaintiff who is in joint possession of such property, fee shall be paid at the following rates:—

When the plaintiff is presented to,—

(i) a Munciff's Court - Rupees Fifty

(ii) a Sub-Court or a District Court - Rupees three hundred.

40. Suits for cancellation of decree etc.—(1) In a suit for cancellation of a decree for money or other property having a money value or other document which purports or operates to create, declare, assign, limit or extinguish, whether in present or in future, any right, title or interest in money movable or immovable property, fee shall be computed on the value of the subject-matter of the suit, and such value shall be deemed to be—

if the whole decree or other document is sought to be cancelled, the amount or value of the property for which the decree was passed or other document was executed;

if a part of the decree or other document is sought to be cancelled such part of the amount or value of the property.

45. Suits under the Survey and Boundaries Act.— In a suit under section 14 of the Madras Survey and Boundaries Act, 1923, section 13 of the Travancore Survey and Boundaries Act of 1094 or section 14 of the Cochin Survey Act, II of 1074, fee shall be computed on one-half of the market value of the property affected by the determination of the boundary or on rupees one thousand whichever is higher.

46. Suits to alter or cancel entry in a register.—In a suit to alter or cancel any entry in a revenue register of the names of proprietors of the land or others interested in such land the fee payable shall be fifteen rupees.

47. Suits relating to public matter.—In a suit for relief under section 14 of the Religious Endowment Act, 1863 (Central Act XX of 1863), or under section 91

or section 92 of the Code of Civil Procedure, 1908 (Central Act V of 1908), the fee payable shall be ten rupees.

50. Suits not otherwise provided for.—In suits not otherwise provided for, fee shall be payable at the following rates:—

- (i) In a Revenue Court - Rupees twentyfive
- (ii) In a Munsiff’s Court - Rupees fifty
- (iii) In a Sub-Court or a District Court - Rupees two hundred if the value of the subject matter is Rs.25000 or less; and four hundred if the value of the subject-matter is above Rs.25000.

“52A. *Fees on Memorandum of Appeal against the order of Income Tax Appellate Tribunal and Wealth Tax Appellate Tribunal.*—Notwithstanding anything contained in section 52, the fee payable on a memorandum of appeal filed before the High Court against the order of Income Tax Appellate Tribunal under the Income Tax Act, 1961 (Central Act 43 of 1961) and of the Wealth Tax Appellate Tribunal under the Wealth Tax Act, 1957 (Central Act 27 of 1957) shall, respectively, be at the rates specified in sub-items (C) and (D) of item (iii) of article 3 of Schedule II.”

68. *Refund where Court reverses or modifies former decision on ground of mistake.*—Where an application for a review of judgment is admitted on the ground of some mistake or error apparent on the face of record, and on the rehearing the Court reverses or modifies its former decision on that ground, it shall direct the refund to the applicant of so much of the fee paid on the application as exceeds the fee payable on any other application to such Court under Article 11(g) and (t) of Schedule II.

74. *Special provision regarding suits by registered trade union, member of Scheduled Castes, etc.*—(1) Notwithstanding anything contained in the foregoing provisions of this Act, the Court shall, subject to the provisions of sub-section(2), admit the plaint in respect of the following kinds of suit even though the fee chargeable under this Act has not been paid and after such admission calculate the amount of court-fee chargeable in respect of the plaint under the provisions of this Act, and require the Collector of the District to pay the fee so chargeable.—

(i) suits for money instituted by a registered trade union wherein the claim does not exceed one thousand rupees;

(ii) suits instituted by a member of a Scheduled Caste or a Scheduled Tribe whose annual income does not exceed rupees twelve thousand and the amount of the claim does not exceed rupees fifteen thousand.

“74A. *Special provision regarding certain appeals.*—(1) Notwithstanding anything contained in the foregoing provisions of this Act, the Court shall admit the memorandum of appeal in respect of an appeal,—

(a) against the decree in a suit referred to in clause (ii) of the sub-section(1) of section 74, presented by the plaintiff in such suit; or

(b) against the decree in a suit for money instituted against a member of a Scheduled Caste or Scheduled Tribe whose monthly income does not exceed one hundred rupees and wherein the claim does not exceed one thousand rupees, presented by such member,

even though the fee chargeable under this Act has not been paid, and after such admission, calculate the amount of court fee chargeable in respect of such memorandum of appeal under the provisions of this Act and require the Collector of the district to pay the fee so chargeable:

Provided that, in the following cases, the court shall not admit a memorandum or appeal referred to in clause (a), if the fee payable under this Act has not been paid, namely:—

(a) when the court has not required the Collector of the district under sub-section (1) of section 74 to pay the fee chargeable under this Act in respect of the suit in which the decree appealed against was passed;

(b) when the suit has been dismissed wholly or in part on the ground that the claim or portion of it made in suit was false or vexatious and the Court recorded a finding to the effect that it was so.”

76. Legal Benefit Fund.—(1) Notwithstanding anything contained in this Act or any other law for the time being in force and subject to Section 4A of the Act and sub-rule (1) of Rule 397 of Kerala Motor Vehicle Rules, 1989 it shall be competent for the Government to levy an additional Court fee by notification in the Gazette, in respect of original petitions, original applications, appeals or revisions to Tribunals, appellate authorities and original suits in Civil Courts other than in Family Court at a rate not exceeding one percent of the amount involved in the dispute and in other cases at a rate not exceeding one hundred rupees for each original suit, original petition, original application, appeal or revision:

(2) There shall be constituted a legal benefit fund to which shall be credited,—

(i) the proceeds of the additional court fees levied and collected under sub-section (1);

(ii) fifty percent of the court-fees levied and collected on mukhtarnama or vakalathnama under Article 16 of Schedule II of this Act.

SCHEDULE I
AD VALOREM FEES

Article	Particulars	Proper fee
(1)	(2)	(3)
1	Plaint or written statement pleading a set off or counter-claim or memorandum of appeal presented to any court— When the amount or value of the subjectmatter in dispute—	
	(i) does not exceed one hundred rupees;	Four rupees
***	***	***
	(vi) exceeds rupees ten million, for every one hundred rupees, or part thereof, in excess of rupees ten million	One rupee
***	***	***
***	***	***

SCHEDULE II

Article	Particulars	Proper fee
(1)	(2)	(3)
1	*****	
2.	*****	

3. Memorandum of appeal from an order inclusive of an order determining any question under section 47 or section 144 of the Code of Civil Procedure, 1908, and not otherwise provided for when presented—

(i) to any Court other than the High Court or to the Board of Revenue or the Chief Executive Authority or to any Executive Officer. Ten rupees

(iii) to the High-Court—

(A) From an order other than an order under the Kerala Agriculturists Debt Relief Act, 1958.

(1) Where the order was passed by a Subordinate Court or other authority—

(a) If the order relates to a suit or proceeding, the value of which exceeds one thousand rupees Twenty five rupees

(b) In any other case Ten rupees

(2) Where the appeal is under section 5 of the Kerala High Court Act, 1958-

(a) From an order passed in exercise of appellate jurisdiction Twenty five rupees

(b) From an order passed in exercise of original jurisdiction, which would be appealable under the Code of Civil Procedure, 1908, had it been passed by Subordinate Court Twenty five rupees

(c) In any other case	Two hundred rupees per appellant
(3) Where the appeal is under section 45-B of the Banking Companies Act, 1949	Two hundred and fifty rupees
(4) Where the appeal is under section 411-A of the Code of Criminal Procedure, 1898.	Ten rupees
(B) From an order under the Kerala Agriculturists Debt Relief Act, 1958	Five rupees
(C) from an order of the Appellate Tribunal under the Income Tax Act, 1961,—	
(a) Where the total income of the assessee as computed by the Assessing Officer, in the case to which the appeal relates is one lakh rupees or less	Five hundred rupees
(b) Where such income exceeds one lakh rupees but does not exceed two lakh rupees	One thousand and five hundred rupees
(c) where such income exceeds two lakh rupees,—	
(i) in the case of Appeal by the Government of India	2 percent of the relief sought for subject to a maximum of rupees twenty thousand
(ii) in all other cases	5 percent of the relief sought for subject to a maximum of rupees two lakhs.

(d) Where the subject matter of an appeal relates to any matter, other than those specified in sub-clause (a) to (c) above

Ten percent of relief sought for subject to a minimum of Five hundred rupees

(D) From an order of the Appellate Tribunal under the Wealth Tax Act, 1957,—

(a) Where the total net wealth of the assessee as computed by the Assessing Officer, in the case to which the appeal relates is one lakh rupees or less

Five hundred rupees

(b) Where such net wealth exceeds one lakh rupees but does not exceed two lakhs rupees

One thousand and five hundred rupees

(c) Where such net wealth exceeds two lakhs rupees

Five percent of the relief sought for.

(d) Where the subject matter of an appeal relates to any matter, other than those specified in clauses (a) to (c) above

Ten percent of the relief sought for subject to minimum of Five hundred rupees

(iv) to the Government in pursuance of a statutory right to appeal for which no court-fee is leviable under any other enactment.

Twenty five rupees.

4 Memorandum of appeal under the Arbitration and Conciliation Act, 1996—

- | | |
|---|---------------------|
| <p>(i) Where the appeal is from an order or a Munsiff's Court or an order of the superior court in a case where the value for the purpose the jurisdiction does not exceed rupees fifteen thousand</p> | <p>Fifty Rupees</p> |
| <p>(ii) In other cases where the amount or value of the subject matter-</p> | |
| <p>(a) does not exceed rupees one lakh, for every hundred rupees, or part thereof upto rupees one lakh</p> | <p>Two rupees</p> |
| <p>(b) exceed rupees one lakh, for every hundred rupees, or part thereof, in excess of rupees one lakh upto rupees five lakhs.</p> | <p>Four rupees</p> |
| <p>(c) exceed rupees five lakhs, for every hundred rupees, or part thereof, in excess of rupees five lakhs.</p> | <p>One rupee</p> |
| <p>5. Copy of translation of a judgment or order not being or having the force of a decree passed by the High Court, or by any Civil Court or by the Presiding Officer of any Revenue Court or office or by any other Court or Judicial or executive authority.</p> | <p>Five rupees</p> |
| <p>6. Copy or translation of a judgment or order of a Criminal Court.</p> | <p>Five rupees</p> |
| <p>7. Copy of a decree or order, having the force of a decree, made by the High Court or any other court.</p> | <p>Five rupees</p> |

8. Copy of any document liable to stamp duty under the Indian Stamp Act, 1899 or the Travancore-Cochin Stamp Act, 1125 when left by any party to a suit or proceeding in place of the original withdrawn-
- (a) When the stamp duty chargeable on the original does not exceed fifty paise The amount of the duty chargeable on the original.
- (b) in any other case Two rupees
9. Copy of any revenue or judicial proceeding or order not otherwise provided for by this Act or copy of any account, statement, report or the light taken out of any Court or office of any public officer—
- For every document Two rupees
10. (a) Application or petition presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government and when the subject-matter of the application or petition relates exclusively to such engagement. Two rupees
- (b) Application or petition presented to any officer of land revenue relating to the grant of land on darkhast or assignment of land Two rupees
- (c) Application to a Collector for lease of land for agricultural or non-agricultural purposes Five rupees

- (d) Application or petition presented to any Executive Officer under any Act for the time being in force for the conservancy or improvement of any place if the application or petition relates solely to such conservancy or improvement Five rupees
- (e) Application or petition presented to any board or Executive Officer for a copy or translation of any order passed by such board or officer or of any other document on record in such office Five rupees
- (f) Application to a Forest Officer by a forest contractor for extension of the period of lease--
- (i) if the value of the subject-matter of the lease is rupees Twenty five thousand or less; One hundred rupees
- (ii) if such value exceeds rupees twenty five thousand for every rupees thousand or part thereof, in excess of rupees twenty five thousand. Twenty rupees
- (g) Application for attestation of private documents intended to be used outside India,-
- (i) which involves verification of genuineness of the document. Hundred rupees
- (ii) which requires counter signature after attestation by a Notary Fifty rupees
- (h) *****
- (i) Application or petition presented to the Government and not otherwise provided for—

	(i) which involves the exercise or non-exercise of power conferred by law or rule having the force of law;	Two rupees
	(ii) in other cases	One rupee
	(j) Application or petition presented to the Board of Revenue or Chief Executive Authority and not otherwise provided for—	
	(i) which involves the exercise or non-exercise of power conferred by law or rule having the force of law;	Ten rupees
	(ii) in other cases	Four rupees
	(jj) (i) Application under section 8(1) of the Kerala Private Forests (Vesting and Assignment) Act, 1971, to the Tribunal constituted under that Act.	Twenty-five rupees
	(ii) Application to such Tribunal for an interlocutory order.	Six rupees
	(k) Application or petition not falling under class (i) or (j) and presented to a public officer or in a public office and not otherwise provided for -	Five rupees
11	(a) Application or petition presented to any Court for a copy or translation of any judgment, decree or any proceeding of or order passed by such Court or of any other document on record in such Court.	Five rupees

- (b) Application or petition presented to any Civil Court other than a Principal Civil Court of Original jurisdiction or to any Court of Small Causes constituted under the Kerala Small Cause Courts Act, 1957, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than ₹50. Five rupees
- (c) Application to any Court that records may be called from another Court, when the Court grants the application, and is of opinion that the transmission of such records involves the use of the post. Five rupees in addition to the fee leviable on the application.
- (d) Application for permission to deposit revenue or rent either in the office of the Collector or in the Court. Five rupees
- (e) Application or petition presented to a Court for determination of the amount of compensation to be paid by a landlord to his tenant. Five rupees
- (f) A written complaint or charge of any offence other than an offence for which a Police Officer may, under the Code of Criminal Procedure, arrest without warrant and presented to any Criminal Court and an oral complaint of any such offence reduced to writing under the Code of Criminal Procedure, 1898. Ten rupees
- (g) Application or petition presented to any Court, or to any Magistrate in his executive capacity and not otherwise provided for in this Act. Two rupees

(h) Application for arrest or attachment before judgment or for temporary injunction.

(i) when presented to Civil Court or Revenue Court other than the High Court in relation to any suit or proceeding—

(1) if the value of the subject-matter of which is less than ₹50; Ten rupees

(2) if the value is ₹50 and above Twenty five rupees

(ii) when presented to the High Court Fifty rupees

(i) Application or petition under section 47 and Order XXI, rules 58 and 90 of the Code of Civil Procedure, 1908—

(i) when files in a Revenue Court or a Munsiff's Court, Ten rupees

(ii) when filed in a Sub-Court or a District Court, Twenty five rupees

(iii) when files in the High Court Fifty rupees

(j) Application or petition under sections 34, 72, 73 and 74 of the Indian Trusts Act, 1882. Fifty rupees

(k) (i) Application for probate or letters or administration to have effect throughout India Fifty rupees

(ii) Application for probate or letters of administration not falling under clause (i)—

(1) if the value of the estate does not exceed ₹1000; One rupee

(2) if the value exceeds ₹1000; Five rupees

Provided that if a caveat is entered and the application is registered as a suit, one half the scale of fee prescribed in Article I of Schedule I on the market value of the estate less the fee already paid on the application shall be levied.

(1) Original petitions not otherwise provided for when filed in—

(i) a Munsiff's Court-

(1) under the Madras Village Court Act, 1888 (Madras Act 1 of 1889), or the Cochin Village Court Act, XII of 1118 or the Travancore Village Panchayat Courts Act, 1090. Ten rupees

(2) in other cases Twenty five rupees

(ii) the Sub-Court or a District Court Fifty rupees

(iii) the High-Court One Hundred rupees per petitioner

(iv) for Contempt of Court Cases in the High Court One hundred rupees

(m) Application to set aside an award under the Arbitration and Conciliation Act, 1996 (Central Act 26 of 1996),—

- | | |
|--|------------------------------|
| (i) if the value of the subject-matter of the award does not exceed ₹5,000 | Fifty rupees |
| (ii) if such value exceeds ₹5,000 but does not exceed ₹10,000 | One hundred and Fifty rupees |
| (iii) if such value exceeds ₹10,000 | Four hundred rupees |

(n) Application for enforcing foreign awards,-

- | | |
|--|---------------------|
| (i) if the value of the subject-matter of the award does not exceed ₹5,000 | Fifty rupees |
| (ii) if such value exceeds ₹5,000 but does not exceed ₹10,000 | Two hundred rupees |
| (iii) if such value exceeds ₹10,000 | Four hundred rupees |

(o) *****

(p) Revision petition presented to the High Court under section 115 of the Code of Civil Procedure, 1908, or under section 22 of the Kerala Small Cause Courts Act, 1957 or under the provisions of any other Act, arising out of a suit or proceeding—

- | | |
|---|--------------------|
| (i) if the value of the suit or proceeding to which the order sought to be revised relates does not exceed ₹1000; | Twenty five rupees |
|---|--------------------|

(ii) if such value exceeds ₹1000	Fifty rupees
(q) Petition under section 391, 439 and 440 of the Indian Companies Act, 1956, in connection with the winding up of a Company	Two hundred and fifty rupees
(r) *****	
(s) Application under section 45 of the Specific Relief Act, 1877	Two hundred rupees
(t) Application or petition presented to the High Court and not otherwise specifically provided for.	Ten rupees
(u) Election Petition questioning the election of a person in respect of-	
(i) the office of member of a Panchayat;	Fifty rupees
(ii) the office of Preside of a Panchayat;	One hundred rupees
(iii) the office of a member of a Municipal Council or a District Board	One hundred rupees
(iv) the office of Mayor or a Municipal Corporation or of Chairman of a Municipality or President of a District Board	Two hundred and fifty rupees
(v) Election petition presented to the High Court under section 80A of the Representation of the People Act, 1951	Two hundred and fifty rupees

12. ****
13. ****
- 14 (i) Bail bond or other instrument of obligation when filed in village courts Two rupees
- (ii) Bail bond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code of Criminal Procedure, 1898, or the Code of Civil Procedure, 1908, and not otherwise provided for in this Act. Five rupees
15. Every copy of power or attorney when filed in any suit or proceeding. Ten rupees
- 16 Mukhtarnama, Vakalatnama or any paper signed by an advocate signifying or intimating that he is retained for a party—
- When presented— Five rupees
- (i) to any Court other than the High Court or to any Collector or Magistrate or other executive officer;
- (ii) to the Board of Revenue or a Chief Executive Authority. Five rupees
- (iii) to the High Court. Ten rupees

- (iv) to the Government Ten rupees
- 17 Agreement in writing stating a question for the opinion of the court under the Code of Civil Procedure, 1908—
- (i) When presented to in a case where the value of the subject-matter does not exceed ₹5000. One hundred rupees
- (ii) in any other case. Two hundred rupees
- 18 Caveat. Fifty rupees
- 19 Application to arbitrator for adjudication of dispute under the Chit Funds Act, 1982 (Central Act 40 of 1982) Two per cent of the arbitration amount
- 20 (a) Petition or counter claim presented to family court under explanation (c) of sub-section (1) of section 7 of the Family Courts Act, 1984 (Central Act 66 of 1984),-
- (i) When the total claim amount in the petitions/counter claim amount valued, after deduction of the amount valued for dwelling house, upto rupees five lakhs Two hundred rupees
- (ii) When the total claim amount in the petitions/counter claim amount valued, after deduction of the amount valued for the dwelling house, above rupees five lakhs and upto twenty lakhs Five hundred rupees.
- (iii) When the total claim amount in the petitions/counter claim amount valued, after One thousand rupees

deduction of the amount valued for the dwelling house, above rupees twenty lakhs and upto fifty lakhs

(iv) When the total claim amount in the petitions/counter claim amount valued, after deduction of the amount valued for the dwelling house above rupees fifty lakhs and upto one crore Two thousand rupees

(v) When the total claim amount in the petitions/counter claim amount valued, after deduction of the amount valued for the dwelling house, above rupees one crore. five thousand rupees

(b) Appeals filed before the High Court under section 19 of the Family Court Act, 1984 (Central Act 66 of 1984),-

(i) When the total claim amount in the petitions/counter claim amount valued, after deduction of the amount valued for the dwelling house, upto rupees five lakhs One hundred rupees

(ii) When the total claim amount in the petitions/counter claim amount valued, after deduction of the amount valued for the dwelling house, above rupees five lakhs and upto twenty lakhs Two hundred and fifty rupees

(iii) When the total claim amount in the petitions/counter claim amount valued, after deduction of the amount valued for the dwelling house, above rupees twenty lakhs and upto fifty lakhs Five hundred rupees

(iv) When the total claim amount in the petitions/counter claim amount valued, after deduction of the amount valued for the dwelling house above rupees fifty lakhs and upto one crore One thousand rupees

(v) When the total claim amount in the petitions/counter claim amount valued, after deduction of the amount valued for the dwelling house, above rupees one crore Two thousand and five hundred rupees

21 (a) Complaints filed under section 138 of the Negotiable Instruments Act, 1881 (Central Act 26 of 1881),-

(i) When the amount of dishonored cheque involved in the complaint is upto rupees fifty thousand Two hundred and fifty rupees

(ii) When the amount of dishonored cheque involved in the complaint is above rupees fifty thousand and upto two lakhs Five hundred rupees

(iii) When the amount of dishonored cheque involved in the complaint is above rupees two lakhs and upto five lakhs Seven hundred and Fifty rupees

(iv) When the amount of dishonored cheque involved in the complaint is above rupees five lakhs and upto ten lakhs One Thousand rupees

(v) When the amount of dishonored cheque involved in the complaint is above rupees ten lakhs and upto twenty lakhs Two Thousand rupees

(vi) When the amount of dishonored cheque involved in the complaint is above rupees twenty lakhs and upto fifty lakhs Five Thousand rupees

(vii) When the amount of dishonored cheque involved in the complaint is above rupees fifty lakhs Ten Thousand rupees

(b). Appeal filed against judgment in section 138 of the Negotiable Instruments Act, 1881 (Central Act 26 of 1881),—

(i) When an appeal filed, on getting leave under clause (b) of sub-section (2) of section 419 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act 46 of 2023) before the High Court at the instance of the complainant against the order of acquittal Five hundred rupees for cheque upto two lakhs and One thousand rupees for cheques above rupees two lakhs

(ii) When filed at the instance of accused against conviction before the Sessions Court Five hundred rupees for cheque upto rupees two lakhs and One thousand rupees for cheques above rupees two lakhs

(c) Revision filed against judgment in section 138 of the Negotiable Instruments Act, 1881 (Central Act 26 of 1881),—

- (i) At the instance of the complaint challenging insufficiency of sentence before the High Court
- Five hundred rupees
cheque for upto
rupees two lakhs and
One thousand rupees
for cheques above
rupees two lakhs
- (ii) When filed at the instance of accused against conviction before the Sessions Court
- Five hundred rupees
for cheque upto
rupees two lakhs and
One thousand rupees
for cheques above
rupees two lakhs

**EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA LAND TAX ACT, 1961**

(13 OF 1961)

6. Rate of basic Tax.—(1) Subject to the provisions of sub-section (2) of section 7, the basic tax charged and levied under section 5 shall be at the rates as mentioned in the TABLE

TABLE

Sl No.	Area	Extent	Rate
1	Panchayat Area	Up to 8.1 Ares	Rs. 5 per Are per annum
		Above 8.1. Ares	Rs. 8 per Are per annum
2	Municipal Council Area	Up to 2.43 Ares	Rs. 10 per Are per annum
		Above 2.43 Ares	Rs. 15 per Are per annum
3	Municipal Corporation Area	Up to 1.62 Ares	Rs. 20 per Are per annum
		Above 1.62 Ares	Rs. 30 per Are per annum":

(5) A certificate 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 in sub-section (1) and continues to be valid on such renewal.

"17D Fast Track method of completion of Assessment.—(1) Notwithstanding anything contained in any other law for the time being in force or in any other provisions of this Act assessments pending under the Act as on the 1st day of April, 2007 may, subject to the provisions of sub-section (2), be completed under the fast track method

(2) The assessment under sub-section (1) shall be completed in the following manner, namely:—

(e) The assessment shall be completed fairly by a summary proceeding and in cases where the returns are not acceptable, the following criteria may be adopted for determining their tax liability namely:—

(i) in case where the dealer had compounded the offence under section 47, or penalty under section 45A or section 29A has been levied, the assessment may be completed on an addition proportionate to the period of suppression with reference to the quantum of suppression detected, limiting the tax effect on such addition to a maximum of three times of the compounding fee paid or tax effect of suppression detected, whichever is higher, and in case where a pattern of suppression has not been established, to an amount equal to the suppression detected.

23B. *Reduction of arrears in certain cases.*— (1) Notwithstanding anything contained in this Act or rules made thereunder or in any judgment, decree or order of any court, tribunal or appellate authority, any assessee, who is in arrears of tax or any other amount due under this Act or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956),—

(i) in case of demands relating to the period up to and including 31st March 2005, may opt for settling the arrears by availing a complete reduction of the penalty amount, interest on the tax amount and on the penalty amount, on payment of,—

(a) seventy per cent of the principal amount of the tax in arrears; or

(b) sixty per cent of the principal amount of the tax in arrears, if the amount is paid in lump sum within thirty days of receipt of intimation of the assessing authority.

(ii) in case of demands relating to the period from 1st April, 2005 to 31 March, 2022, may opt for settling the arrears on payment of the principal amount of the tax and interest in arrears by availing a complete reduction of the penalty amount:

Provided that in case where the evidence, details and records pertaining to the penalty levied is not utilized or not liable to be utilized for any best judgment assessment under this Act, the demand relating to such penalty shall be settled under this section on payment of applicable tax relating to the penalty as determined by the assessing authority.

Explanation.—Arrears for the purpose of this section shall include the tax remaining unpaid as on the date of option, under clause (a) of sub-section (1) of section 47 pursuant to the payment of compounding fee mentioned therein.

(2) Notwithstanding anything contained in the Kerala Revenue Recovery Act, 1968, (15 of 1968) reduction of arrears under sub-section (1) shall be applicable to those cases in which revenue recovery proceedings have been initiated and the assessing authorities shall have the power to collect such amounts on settlement under sub-section (1) and where the amount is settled under sub-section (1) the assessing authorities shall withdraw the revenue recovery proceedings against such assesseees which will then be binding on the revenue authorities and such assesseees shall not be liable for payment of any collection charges.

(3) The assessee shall withdraw all the cases pending before any appellate or revisional authority, tribunal or courts for opting for settling the arrears under this section and shall file a declaration to this effect along with the option mentioned under sub-section (5).

(4) All arrears including tax interest and penalties pertaining to a year shall be settled together under this section.

(5) An assessee who intends to opt for payment of arrears under sub-section (1) shall submit an option to the assessing authority on or before 31st August, 2022:

Provided that with respect to demands generated after 31st August, 2022 the option may be filed within thirty days from the date of receipt of the order and in such cases the final payment of tax and other amount due as per this section shall be completed before 31st December, 2022.

(6) The arrears for the purpose of settlement under this section shall be calculated as on the date of submission of option.

(7) On receipt of the option under sub-section (5), the assessing authority shall determine the amount of tax and other amounts due from the assessee under sub-section (1) and shall intimate the same to the assessee, and thereupon the assessee shall remit the amount in installments on or before 31st March, 2022:

Provided that the first installment thereof, for those who opt for payment as specified in sub-clause (a) of clause (i) and clause (ii) of sub-section (1), shall not be less than twenty per cent of the amount determined therein and such amount shall be paid within thirty days of receipt of the intimation and the balance amount to be paid in installments. subject to a maximum of four installments.

(8) Notwithstanding anything contained in section 55C, if an assessee who opts to settle his arrears under sub-section (1) has remitted or deposited any amount towards the arrears under this Act after the service of demand notice, such amounts shall be given credit as tax before reckoning the arrears to be settled under sub-section (6) and the assessee shall furnish the proof of payments made in this regard:

Provided that, any amount paid towards penalty or its interest shall not be given credit.

(9) Notwithstanding, anything contained in this Act, or in any judgment, decree or order of any court, tribunal or appellate authority, there shall not be any refund or any adjustment subsequently for the amount settled under this scheme, under any circumstances.

(10) Cases involved in Appeals and Revisions filed by an officer empowered by the Government under section 39 and 40 and pending final orders on the date of option can also be opted to be settled under this scheme, reckoning the demand in the original assessment order.

(11) Assesseees who opted to settle their arrears under this section during previous years, but had failed to make payments may also opt to settle their cases under this section, and the amounts, if any, paid earlier shall be given credit as tax before reckoning the arrears to be settled under sub-section (6) and the assessee shall furnish the proof of payments made in this regard, provided that no refunds shall be allowed.

(11A) Where any amount has been paid in part under this section during the year 2020-21, the amount so paid shall be appropriated towards the earliest arrear, and the balance amount, if any, shall be appropriated towards the arrears of subsequent years. In the case where such amount is to be given credit towards the arrears opted to be settled under this section, the amount shall be given credit as tax before reckoning the arrears to be settled under sub-section (6).

Explanation.— For the purpose of this section, "earliest arrear" means the outstanding dues related to the oldest year among the arrears pending against the assessee.

(12) The arrears to be settled under this section shall not include any amount of tax retained by any assessee under garnishee orders of the competent court.

23BA. *Reduction of arrears in respect of public sector undertakings excluding oil marketing companies.*—(1) Notwithstanding anything contained in this Act, or in any judgment, decree or order of any court, tribunal or appellate authority, an assessee which is a public sector undertakings excluding oil marketing companies and which is in arrears of tax or any other amount due under this Act or the central sales Tax Act, 19 st (Central Act 74 of 1956) relating to the period ending on 31 March, 2005, may opt for settling the arrears by availing reduction at the following rates :—

(6) If the amount settled under this provision has been the subject-matter of an appeal or revision, such appeal or revision may be continued and if the final orders of such appeal or revision results in the reduction of tax payable under this Act, the amount so reduced shall be refunded. But if, as the result of such appeal or revision, the tax payable under this Act is enhanced, the assessee shall pay such enhanced amount with interest thereon, in accordance with provisions of this Act.

29. *Establishment of check posts and inspection of goods in transit.*—(1) If the Government consider that with a view to prevent or check evasion of tax under this Act in any place or places in the State it is necessary so to do, they may, by notification in the Gazette, direct the setting up of check posts at such place or places, and define the boundaries of such check posts and notify the area of the check posts included within such boundaries, hereinafter referred to as the notified area, and demarcate such boundaries by means of barriers or otherwise for the purpose of regulating the passage of goods across the notified area.

(2) No person shall transport within the State across or beyond the notified area any consignment of goods exceeding such quantity or value as may be prescribed by any vehicle or vessel, unless he is in possession of—

(a) either a bill of sale or delivery note or way-bill or certificate of ownership containing such particulars as may be prescribed, and

(b) a declaration in such form and containing such particulars as may be prescribed, when the vehicle or vessel enters or leaves the State limits.

Explanation.— The term "goods" referred to in this sub-section shall not include luggage of persons who cross the notified area.

"*Explanation II.*—For the purposes of this Act transport of goods commences at the time of delivery of goods to a carrier or bailee for transmission and terminates at the time when delivery is taken from such carrier or bailee" .

"(2A) Notwithstanding anything contained in sub-section (2), no person shall transport within the State across or beyond the notified area or within two kilo metres from the border area, by headload or by animal load any consignment of cashew, rubber, cardamom, pepper or ginger exceeding such quantity as may be prescribed, unless he is in possession of the documents specified in sub-section (2).";

(3) At any place within the notified area or at any other place when so required by any officer empowered by the Government in this behalf, the driver or any other person in charge of any vehicle or vessel shall stop the vehicle or vessel and keep the vehicle or vessel, as the case may be, stationary as long as may be required by the officer in charge of the notified area or the officer empowered as aforesaid, and allow and enable such officer to inspect the goods under transport and to examine the bill of sale or delivery note or way-bill or certificate of ownership relating to the goods, which are in the possession of such driver or person in charge of the goods who shall, if so required, give his name and address, the name and address of the owner of the vehicle or vessel and the name and address of the owner of the goods and in the case of a vehicle or vessel entering or leaving the State limits the declaration also.

(4) Where the goods transported exceed the quantity or value prescribed under sub-section (2), the officer in charge of the notified area or the officer empowered in the preceding sub section shall have power to detain or seize and confiscate the goods—

(a) which are being transported by a vehicle or vessel and not covered by a bill of sale or delivery note or way-bill or certificate of ownership and where the vehicle or vessel enters or leaves the State limits, the declaration referred to in clause (b) of sub-section (2) also, or

(b) where the declaration is false or is reasonably suspected to be false in respect of the particulars furnished therein:

Provided that before taking action for the confiscation of goods under this section, the officer shall give the person in charge of the goods and the owner, if ascertainable, an opportunity of being heard and make an enquiry in the manner prescribed.

(5) Whenever confiscation is authorised by this section, the officer adjudging it shall give the owner or the person in charge of the goods an option to pay, in lieu of confiscation, a penalty not exceeding double the amount of tax calculated at the rates applicable to the goods liable to confiscation:

Provided that the officer may release the goods on cash security being furnished by the person concerned to the extent of the penalty leviable if, in the opinion of the officer, further time is required to arrive at a correct finding as to whether a penalty is to be imposed or not and that the security so furnished shall be adjusted towards the penalty in case it is payable or returned to the party, if otherwise.

(6) Nothing contained in sub-section (4) or sub-section (5) shall apply in the case of goods transported which are exempted from tax under any of the provisions of this Act without any condition or restriction.

29A. *Procedure for inspection of goods in transit through notified areas.*—(1) The driver or other person in charge of a vehicle or vessel shall stop the vehicle or vessel and any person referred to in sub-section (2A) of section 29 shall stop or, as the cases may be, stop the animal at any place within a notified area when so required by the officer in charge of that notified area, or at any other place when so required by any officer empowered by the Government in that behalf, for the purpose of enabling such officer to verify the documents required by sub-section (2) of section 29 to be in the possession of the person transporting the goods and to satisfy himself that there is no evasion of tax.

(2) If such officer has reason to suspect that the goods under transport are not covered by proper and genuine documents (in cases where such documents are necessary) or that any person transporting the goods is attempting to evade payment of the tax due under this Act, he may, for reasons to be recorded in writing, detain the goods and shall allow the same to be transported only on the

owner of the goods, or his representative or the driver or other person in charge of the vehicle or vessel on behalf of the owner of the goods, furnishing security for double the amount of tax likely to be evaded, as may be estimated by such officer:

Provided that such officer may, if he deems fit, having regard to the nature of the carrier or the goods and other relevant matters, allow such goods to be transported on the owner of the goods or his representative or the driver or other person in charge of the vehicle or vessel executing a bond with or without sureties for securing the amount due as security.

"Provided further that where the documents produced in support of the transport of goods evidence defects of a minor or technical nature only and the goods are owned by a dealer registered under this Act, such officer may allow the goods to be transported after realising the tax on the turnover of the goods under transport.";

"(2A) Where the owner, driver or person in charge of the vehicle or vessel carrying the goods detained under sub-section (2) is found in collusion for such carrying of goods, the vehicle or vessel shall also be detained and seized by the officer empowered under sub-section (1) and such vehicle or vessel shall be released only on the owner, driver or person in charge of it furnishing the security provided in sub-section (2). In case of failure to furnish the security as above, the officer detaining the vehicle shall have the power to order the vehicle or vessel being taken to the nearest Police Station or to any office of the State Goods and Services Tax Department for safe custody of the goods or the vehicle or the vessel or both:

Provided that where the owner, driver or person in charge of a vehicle or vessel carrying goods is found guilty of the offence under this sub-section for a second or a subsequent time, such vehicle or vessel may be detained for a period not exceeding 30 days from the date of furnishing the security.

"(2B) If such officer has reason to believe that the tax exigible on the sale or purchase of goods under transport is not paid, or the dealer whose goods are transported is in default of payment of any tax or other amount due under this Act for any period, such officer may, notwithstanding anything to the contrary

contained in this Act or the rules made there under, allow the goods to be transported after realising the tax in respect of the goods transported. If the driver or the person in charge of the goods or the dealer whose goods are under transport refuses to pay such tax, the goods shall be detained by such officer and shall be dealt with in the manner provided in this section as if the transport of goods were an attempt to evade payment of tax due under this Act.";

3) The officer detaining the goods shall record the statements, if any, given by the owner of the goods or his representative or the driver or other person in charge of the vehicle or vessel and shall submit the proceedings along with the connected records to such officer not below the rank of State tax Officer as may be authorised in that behalf by the Government, for conducting necessary inquiry in the matter.

Provided that where tax is collected under the second proviso to sub-section (2) or under sub-section (2B), no enquiry under this sub-section shall be necessary and the officer detaining the goods shall submit the proceedings along with the connected records to the concerned assessing authority.

(4) The officer authorised under sub-section (3) shall, before conducting the inquiry, serve notice on the owner of the goods and give him an opportunity of being heard and if, after the inquiry, such officer finds that there has been an attempt to evade the tax due under this Act, he shall, by order, impose on the owner of the goods a penalty not exceeding twice the amount of tax attempted to be evaded, as may be estimated by such officer.

(5) No action under sub-section (2) or sub-section (3) or sub-section (4) shall be taken in respect of goods already subjected to the proceedings under those sub-sections.

(6) If the owner of the goods or his representative or the driver or other person in charge of the vehicle or vessel does not furnish security or execute the bond as required under sub-section (2) within fourteen days from the date of stopping the vehicle or vessel under sub-section (1), the officer referred to in that sub-section may, by order, seize the goods, and in the event of the owner of the goods not paying the penalty imposed under sub-section (4) within thirty days

from the date of the order imposing the penalty, the goods seized shall be liable to be sold for the realisation of the penalty in the manner provided in sub-section (9).

(7) When any goods are seized under sub-section (6), the officer seizing the goods shall issue to the owner of the goods if present or, if the owner of the goods is not present, to his representative or the driver or other person in charge of the vehicle or vessel, a receipt specifying the description and quantity of the goods so seized and obtain an acknowledgment from such person or, if such person refuses to give an acknowledgment, record the fact of refusal in the presence of two witnesses.

(8) The notice under sub-section (4) to be served on the owner of the goods shall be given to the address as furnished in any of the documents referred to in sub-section (1) or to the address furnished by the driver or other person in charge of the vehicle or vessel, and if there are no such documents or if the address is not furnished, a notice giving the description of the goods, the approximate value thereof, the number and description of the vehicle or vessel in which the goods were carried and the date and time of detention and also indicating the provisions of the Act and the rules there under which have been violated shall be—

(a) displayed on the notice board of the officer authorised under sub-section (3); and

(b) published in not more than two daily newspapers having wide circulation in the area in which the goods were detained,

before conducting the inquiry under sub-section (4).

(9) The goods seized under sub-section (6) shall be sold by the officer who imposed the penalty, by public auction to the highest bidder and the sale proceeds shall be remitted in the Government treasury.

(10) If the goods seized are of a perishable nature, or subject to speedy and natural decay, or when the expenses of keeping them in custody are likely to exceed their value, the officer in charge of the notified area or the other officer empowered under sub-section (1), as the case may be, shall immediately sell such goods or otherwise dispose of them and remit the sale proceeds of such goods, or

the amount obtained by the disposal of such goods otherwise than by sale, in the Government treasury.

(11) If the order of imposition of penalty under sub-section (4) or of seizure of goods under sub-section (6) is set aside or modified in appeal or other proceedings, the appropriate authority shall also pass consequential orders for giving effect to the order in such appeal or other proceedings, as the case may be.

(12) The owner of the goods sold or otherwise disposed of under this section shall be liable to pay the expenses and other incidental charges for keeping the goods seized in custody until the sale or other disposal and the charges for publication in news-papers of the notice under sub-section (8).

(13) If the sale proceeds of any goods sold or the amount obtained on the disposal of any goods otherwise than by sale under the provisions herein- before contained exceeds the penalty imposed in respect of such goods, such excess amount after deducting the expenses, incidental charges and charges for publication referred to in sub-section (12) shall be returned by the officer who conducted the sale or otherwise disposed of the goods, to the owner of the goods on his establishing the ownership thereof."

(14) Notwithstanding anything contained in the foregoing provisions where any officer referred to in sub-section (1) finds on inspection of any goods under transport that such goods are transported or attempted to be transported in the name of bogus or unidentifiable person or under cover of bogus documents, such officer may, after giving notice to the owner or any person in charge of the vehicle, carrier or bailee in writing and after following such procedure as may be prescribed, seize the goods and sell the same in public auction and the sale proceeds shall be remitted to Government".

30E. Confiscation by authorised officers of notified goods, vessel or vehicle in case of smuggling.-(1) Notwithstanding anything contained in this Act, the owner or other person in charge of a vehicle or vessel while transporting into or out of the State, any notified goods, the value of which exceeds rupees two thousand and five hundred or such amount as notified by the Government from time to time shall carry with him in addition to the documents prescribed under

section 29 of the Act, a permit issued by the officer empowered in this behalf or the assessing authority as the case may be, in the prescribed form.

Note:—If the transport of notified goods is not accompanied by the documents specified in sub-section (1) above, it shall be deemed to be smuggling of the notified goods for the purposes of the Act.

(2) Any officer authorized by the Government in this behalf shall have the power to intercept and search the vehicle or vessel or any conveyance referred to in sub-section (1) at any place within the State for the purpose of enabling such officer to verify whether any notified goods are being transported in contravention of sub-section (1).

(3) If on verification, such officer has reason to suspect that the notified goods are being transported in contravention of the provisions of sub-section (1), he may, without any unreasonable delay, produce the goods and the vehicle before such officer authorized by the Government, by notification in the Gazette, not below the rank of a Deputy Commissioner of State Tax.

(4) Where the authorized officer is satisfied that the driver or other persons in charge of the vehicle or vessel transported the notified goods in contravention of sub-section (1) or the documents produced are false or reasonably suspected to be false in respect of the particulars furnished therein the authorized officer shall have the power to seize and detain the notified goods along with vehicle or vessel:

Provided that before taking action of seizure and detention, the authorized officer shall give the person in charge of the notified goods and the owner of the notified goods, if ascertainable and to the owner of the vehicle or vessel a notice in writing informing him the reason for the seizure and detention and an opportunity of being heard:

Provided further that the authorized officer may release the notified goods and the vehicle or vessel seized and detained. If the owner or the person in charge of the notified goods or owner or person in charge of the vehicle or vessel files an option to pay in lieu of seizure and detention, a redemption fee equal to thrice

the amount of tax due or an amount of rupees fifty thousand whichever is higher for the release of the vehicle in lieu of detention:

Provided also that if the owner of the vehicle or vessel produces the permit prescribed in sub-section (1) and the owner of the notified goods proves the bonfides of the transport of goods within seven days of the seizure and detention, the authorized officer shall release the goods and the vehicle.

(5) Notwithstanding anything contained in the foregoing provisions, if the owner or person in charge of the notified goods or the owner or person in charge of the vehicle fails to prove the genuineness of the transport of the notified goods or to remit the redemption fee as specified in the second proviso to sub-section (3), within thirty days from the date of seizure and detention of goods and the authorized officer has reason to believe that the owner or the person in charge of the vehicle or the driver has transported the notified goods to evade payment of tax with the knowledge or connivance of the owner of the goods, the officer may confiscate the vehicle or vessel along with the goods:

Provided that the authorized officer shall serve notice to the owner of the vehicle or the person in charge of the vehicle or the owner of the notified goods, if ascertainable, intimating the reason for the confiscation of the vehicle or vessel affording him an opportunity of being heard. The officer shall also afford an opportunity to any of such persons to pay a penalty equal to thrice the amount of tax attempted to be evaded in lieu of confiscation of the notified goods and an amount equal to thrice the amount of such tax or rupees one lakh whichever is higher in lieu of confiscation of the vehicle or vessel.

(6) No order confiscating any vehicle or vessel shall be made under sub-section (4), if the owner or the person in charge of the vehicle or vessel proves to the satisfaction of the authorized officer that it was used for carrying the notified goods without the knowledge or connivance of the owner himself, his agent, if any, or the person in charge of such vehicle or vessel and that each of them has taken all reasonable and necessary precautions against such use.

(7) The permit referred to in this section shall be obtained either from the officer empowered to in this behalf in the border check post or from the assessing authority, as the case may be, for the transport of notified goods into or out of the State.

(8) Any person aggrieved by an order under sub-section (6) may, within thirty days from the date of communication to him of such order, file an application for revision, in such manner and in such form, as may be prescribed and accompanied by a fee of rupees five hundred before the Joint Commissioner of State Tax and the Joint Commissioner of State Tax may pass such orders thereon as he thinks fit.

Provided the Deputy Commissioner may admit an application for revision filed after the expiry of the said period, if he is satisfied that the applicant had sufficient cause for not filing the revision within the said period.

(9) Any person aggrieved by an order under sub-section (8) may within thirty days from the date of communication to him of such order, file a revision in such manner and in such form as may be prescribed and accompanied by a fee of rupees seven hundred before the Commissioner of State Tax and the decision of the Commissioner of State Tax shall be final.

Provided that the Commissioner may admit an application for revision filed after the expiry of the said period, if he is satisfied that the applicant had sufficient cause for not filing the application within the said period.

(10) Where an order of confiscation under this section has become final in respect of any goods, vehicle or vessel, such goods, vehicle or vessel, as the case may be, shall vest in the Government free from all encumbrances.

(11) The award of confiscation under this section shall not prevent the infliction of any punishment to which the person affected thereby is liable under the Act.

30F. *Procedure as to perishable goods seized under section 30E.*—(1) Notwithstanding anything contained in section 30E, the authorized officer may direct the sale of any goods seized under that section which is subject to speedy and natural decay and remit the sale proceeds into the Government Treasury.

(2) The authorized officer may deal with the proceeds of the sale of goods under sub-section (1) in the same manner as he might have dealt with the goods, if it had not been sold.

31. *Possession and submission of certain records by Owners etc., of vehicles and vessels.*— The owner or other person in charge of a vehicle or vessel shall, while transporting any consignment of goods exceeding such quantity or value as may be prescribed under sub-section (2) of section 29, carry with him,—

(i) a bill of sale, delivery note, way bill or certificate of ownership, and

(ii) such other documents as may be prescribed, relating to the goods under transport and containing such particulars as may be prescribed, and shall submit to the prescribed authority, having jurisdiction over the area in which the goods are delivered, the documents aforesaid or copies thereof within such time as may be prescribed,

(iii) any person who undertakes to transport or delivery any consignment of notified goods in any vehicle or vessel or any other conveyance exceeding the value of rupees two thousand and five hundred or such amount as notified by the Government from time to time shall have a permit obtained from the authority as prescribed in sub- section (7) of Section 30E.

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34. Appeals to the Appellate Authority.—

(1) Any person objecting to an order affecting him passed by an appropriate authority under sub-section (6) of sub-section (7) of section 14, sub-section (2) or sub-section (3) or sub-section (4) or sub-section (4A) of section 17, sub-section (1) or sub-section (2) of section 19, section 19A, Section 19B, section 19C, section 26, section 29, section 29A, section 30, or section 30A or an order passed by a lower authority under section 43 may, within a period of thirty days from the date on which the order was served on him, appeal against such order to—

(a) the Joint Commissioner of State Tax (Appeals) where such decision or order is passed by any officer up to and including the rank of a Deputy Commissioner of State Tax;

(b) the Additional Commissioner of State Tax (Appeals) where such decision or order is passed by the Joint Commissioner of State Tax:

“45B. Penalty for transport of goods without records.—(1) If any officer empowered under sub-section (1) of section 29A finds on inspection of any vehicle or vessel that any transporting agency or contract carriage transporting any goods without the documents required under sub-section (2) of section 29, such officer may without prejudice to any action that may be taken under section 29A, impose by an order in writing on such transporting agency, or contract carriage, or the owner of the vehicle a penalty equal to twice the amount of the tax due on such goods subject to a minimum of five thousand rupees;

(2) Where a transporting agency or contract carriage or the owner of the vehicle or vessel is subsequently guilty of the offense under sub-section (1) for more than one occasion, the officer referred to in that sub-section may, in addition to the penalty that may be imposed under the said sub-section, by an order in writing detain the vehicle or vessel, for a period of 30 days from the date of inspection of the vehicle or vessel, whether the vehicle or vessel used for the Commission of the offense on subsequent occasion is the same or not.

(3) The vehicle or vessel detained under sub-section (2) shall be kept in safe custody by the officer detaining the vehicle in a place notified by the Government.

(4) No order under sub-section (1) or sub-section (2) shall be passed unless such person affected by such order shall be given an opportunity of being heard.

(5) The vehicle or vessel detained under this section shall after the expiry of thirty days from the date of detention release to the person from whom it was detained.

Explanation,—Transporting agency for the purposes of the section shall include parcel agency”.

57. *Power to make rules*:—(1) The Government may, by notification in the Gazette, make rules either prospectively or retrospectively to carry out the purposes of this Act.

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(3) Every rule made under this act shall be laid as soon as may be after it is made before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees that the rule should be either modified or annulled, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rules.

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EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA MOTOR VEHICLES TAXATION ACT, 1976

(19 OF 1976)

** ** ** **

THE SCHEDULE

[See section 3 (1)]

Sl. No.	Class of vehicle	Rate of Quarterly Tax (in Rupees)
"1	Motor Cycles (including Motor Scooters and cycles with attachment for propelling the same by mechanical power)	45
2	Three wheeler (including tri-cycles and cycle rickshaws with attachment for propelling the same by mechanical power) not used for transport of goods or passengers.	45.00";
**	**	**
7.	Motor vehicles plying for hire & used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act,1988	
"(i)	Vehicles permitted to ply solely as contract carriage	
	"(a) and to carry not more than 3 passengers (Autorickshaws) and using fuel petrol and deisel	125.00
**	**	**

“(d) Vehicles permitted to operate within the State	
*(i) Ordinary Contract Carriage permitted to Carry more than 6 passengers but not more than 12 passengers-for every passenger	280
*(ii) Ordinary Contract Carriage permitted to carry more than 12 passengers but not more than 20 passengers-for every passenger	480
*(iii) Ordinary Contract Carriage permitted to carry more than 20 passengers for every passenger	680
**(iv) Contract Carriage fitted with push back seats and permitted to carry more than 6 passengers but not more than 20 passengers for every passenger	450
**(v) Contract Carriage fitted with push back seats and permitted to carry more than 12 passengers but not more than 20 passengers-for every passenger	680
**(vi) Contract Carriage fitted with push back seat and permitted to carry more than 20 passengers – for every passenger	900
**(vi) Contract Carriage fitted with push back seat and permitted to carry more than 20 passengers - for every passenger	900
**(vii) Contract Carriage fitted with sleeper berths and permitted to carry more than 6 passengers - but not more than 12 passengers for every passenger	900
**(viii) Contract Carriage fitted with sleeper berths and permitted to cary more than 12 passengers - but not more than 20 passengers for every passenger	1350

**(ix) Contract Carriage fitted with sleeper berths and permitted to carry morethan 20 passengers - for every passenger	1800		
**	**	**	**
(f) Vehicles registered in other States and entering Kerala after obtaining permit under sub-sections (8) of Section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)			
(i) Ordinary Contract Carriage permitted to carry more than 6 passengers --- for every passenger.	2250		
(ii) Contract Carriages with push back seats and permitted to carry more than 6 passengers-for every passenger.	3000		
(iii) Contract Carriages with sleeper berths and permitted to carry more than 6 passengers--for every passenger	4000		
**	**	**	**
(iii) Vehicles to ply solely as Stage Carriages** [based on passenger capacity]			
(a) Ordinary services-for every seated passenger (other than driver and conductor) which the vehicle is permitted to carry	540		
(b) Fast Passenger and Express Services-for every seated passenger other than driver and conductor which the vehicle is permitted to carry	620		
(c) For every standing Passenger the vehicle (whether ordinary, Fast Passenger or Express service) is permitted to carry	190		
(d) For every standing Passenger if the vehicle with only city/town permit (whether ordinary, Fast Passenger or Express Service) is permitted to carry	140		
**	**	**	**

"(iv) Vehicles to ply solely as stage carriages- -based on loor area

- | | |
|--|---|
| (a) Ordinary service other than city/ town services. | Rs. 1050 per square metre or part thereof |
| (b) Ordinary city/town services. | Rs. 890 per square metre or part thereof |
| (c) Fast passenger and other higher class services. | Rs. 1140 per square metre or part thereof." |

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11. "(i) Motor Car (payable every two years)

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|---|-----|
| (a) Weighing not more than 750 Kg. in unladen weight | 320 |
| (b) Weighing more than 750 Kg. but not more than 1500 kg. in unladen weight | 430 |
| (c) Weighing more than 1500 kg. in unladen weight | 530 |

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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.

** ** ** **

“7B. Electric motor cycles, Electric Motor cars, 5% of the purchase value of the vehicle.
Electric Private Service Vehicles for personal use and Electric three wheeled vehicles for personal use.

** ** ** **

“Annexure-II

Lump sum Tax

[See Proviso to Section 3(1) and section 4(1)]

Sl. No.	Class of vehicle	Rate of tax for 5 years (in Rupees)
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 Wheeler (including tricycles and cycle rickshaws with attachments for propelling the same by mechanical power) not used for transport of goods or passengers	900
**	**	**
F	Motor cars having ULW not exceeding 750 Kg.	6400
G	Motor cars having ULW more than 750 Kg. but not more than 1500 Kg.	8600
H	Motor cars having ULW more than 1500 Kg.	10600
**	**	**

EXTRACT FROM THE RELEVANT PORTIONS OF THE
KERALA STATE GOODS AND SERVICE TAX ACT, 2017
(20 OF 2017)

** ** ** **

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

(1) "actionable claim" shall have the same meaning as assigned to it in section 3 of the Transfer of Property Act, 1882 (Central Act 4 of 1882);

** ** ** **

(61) "Input Service Distributor" means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in section 20;"

** ** ** **

(69) "local authority" means,—

(a) a "Panchayat" as defined in clause (d) of article 243 of the Constitution;

** ** ** **

(c) a Municipal Committee, a Zilla Parishad, a District Board and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;

** ** ** **

(116),"Union Territory Goods and Services. Tax Act" means the Union Territory Goods and Services Tax Act, 2017 (Central Act 14 of 2017);

12. Time of supply of goods.—(1) The liability to pay tax on goods shall arise at the time of supply, as determined in accordance with the provisions of this section.

** ** ** **

(4) In case of supply of vouchers by a supplier, the time of supply shall be:—

- (a) the date of issue of voucher, if the supply is identifiable at that point; or
- (b) the date of redemption of voucher, in all other cases.

** ** ** **

13. *Time of supply of services.*—(1) The liability to pay tax on services shall arise at the time of supply, as determined in accordance with the provisions of this section.

** ** ** **

(4) In case of supply of vouchers by a supplier, the time of supply shall be,—

(a) the date of issue of voucher, if the supply is identifiable at that point; or

(b) the date of redemption of voucher, in all other cases.

** ** ** **

17. *Apportionment of credit and blocked credits.*—(1) Where the goods or services or both are used by the registered person partly for the purpose of any business and partly for the purposes of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to purposes of his business.

** ** ** **

(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely:—

** ** ** **

(d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.

Explanation:—For the purposes of clauses (c) and (d), the expression "construction" includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalization, to the said immovable property:

** ** ** **

20. *Manner of distribution of credit by Input Service Distributor.*—(1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of section 9, for or on behalf of distinct persons referred to in section 25, shall be required to be registered as Input Service Distributor under clause (viii) of section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of state tax or integrated tax charged on invoices received by him, including the credit of state or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of section 9 paid by a distinct person registered in the same State as the said Input Service.

** ** ** **

22. *Persons liable for registration.*—(1) Every supplier making a taxable supply of goods or services or both in the State shall be liable to be registered under this Act if his aggregate turnover in a financial year exceeds twenty lakh rupees:

** ** ** **

(4) *Notwithstanding anything contained in sub-sections (1) and (3),* in a case of transfer pursuant to sanction of a scheme or an arrangement for amalgamation or, as the case may be, de-merger of two or more companies pursuant to an order of a High Court, Tribunal or otherwise, the transferee shall be liable to be registered, with effect from the date on which the Registrar of Companies issues a certificate of incorporation giving effect to such order of the High Court.

** ** ** **

34. *Credit and debit notes.*—(1) Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars as may be prescribed.

(2) Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than the thirtieth day of November following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:

Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

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38. *Communication of details of inward supplies and input tax credit.*—(1) The details of outward supplies furnished by the registered persons under sub-section (1) of section 37 and of such, other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions as may be, prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of:—

(a) details of inward supplies in respect of which credit of input tax may be available to the recipient; and

(b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of section 37, —

(i) by any registered person within such period of taking registration as may be prescribed; or

** ** ** **

(vi) by such other class of persons as may be prescribed.";

** ** ** **

39. *Furnishing of return.*—(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

** ** ** **

107. *Appeals to Appellate Authority.*—(1) Any person aggrieved by any decision, or order passed under this Act or the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person.

** ** ** **

(6) No appeal shall be filed under sub-section (1), unless the appellant has paid, (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to ten per cent of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty crore rupees in relation to which the appeal has been filed.

Provided that no appeal shall be filed against an order under sub-section (3) of section 129, unless a sum equal to twenty-five per cent. of the penalty has been paid by the appellant.

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112. *Appeals to Appellate Tribunal.*—(1) Any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal; ^[223] or the date, as may be notified by the Government, on the recommendations of the Council, for filing appeal before the Appellate Tribunal under this Act, whichever is later.

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(8) No appeal shall be filed under sub-section (1), unless the appellant has paid, (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and

(b) a sum equal to ten per cent of the remaining amount of tax in dispute, in addition to the amount paid under sub-section (6) of section 107, arising from the said order, subject to a maximum of twenty crore rupees in relation to which the appeal has been filed.

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122A. *Penalty for failure to register certain machines used in manufacture of goods as per special procedure.*—(1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.

(2) In addition to the penalty under sub-section (1), every machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where,—

(a) the penalty so imposed is paid; and

(b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.

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148. *Special procedure for certain processes.*— The Government may, on the recommendations of the Council, and subject to such conditions and safeguards as may be prescribed, notify certain classes of registered persons, and the special procedures to be followed by such persons including those with regard to registration, furnishing of return, payment of tax and administration of such persons.

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SCHEDULE III

(See section 7)

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8. (a) Supply of warehoused goods to any person before clearance for home consumption;

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"*Explanation* 2:—For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962 (Central Act 52 of 1962).

EXTRACT FROM THE RELEVANT PORTIONS OF
THE KERALA FINANCE ACT, 2024
(18 OF 2024)

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11. *Rate applicable in determining the amount payable.*—(1) The amount payable by the applicant and the amount waived shall be determined as follows: —

(a) where the arrears of tax or surcharge in a specified order is above rupees fifty thousand and upto rupees ten lakhs on the date of application for settlement under the scheme, the amount payable shall be thirty percentage of such arrears of tax or surcharge, and on payment of the amount payable by the applicant, the remaining arrears of tax, surcharge, interest or penalty payable under that specified order shall be the amount waived;

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(2) Notwithstanding anything contained in the scheme, if an applicant has remitted or deposited any amount towards the demand in the specified order, or if any amount or its equivalent has been recovered as part of arrear recovery towards the demand in the specified order, such amount already received by the Government shall be deducted from the amount payable, and the applicant shall, along with the application, furnish the proof of payments made in this regard:

Provided that any amount paid towards the penalty or interest shall be appropriated towards the amount payable.

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12. *Total waiver of certain amounts.*—Notwithstanding anything contained in the relevant Act or the scheme where on the date of commencement of the scheme, the arrears of tax or surcharge in a specified order is rupees fifty thousand or less, the entire amount of arrears of tax, surcharge, interest or penalty under that specified order shall be the amount waived:

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Provided further that, in cases where the certificate of settlement has been issued in respect of all tax or taxes/surcharge pertaining to a year under a relevant Act, all penalty imposed under such relevant Act pertaining to such year, other than the penalty referred to in the proviso to clause (a) of sub-section (1) of section 6 of this Act, shall be deemed to be settled under this Act.

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