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**Kerala General Sales Tax (Amendment) Act, 1983****3 of 1983****CONTENTS**

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**Kerala General Sales Tax (Amendment) Act, 1983****3 of 1983**

An Act further to amend the Kerala General Sales tax Act, 1963. Whereas it is expedient further to amend the Kerala General Sales tax Act, 1963, for the purposes hereinafter appearing; Be it enacted in the Thirty-fourth Year of the Republic of India as follows:-

**1. Short Title And Commencement :-**

( 1 ) This Act may be called the Kerala General Sales tax (Amendment) Act, 1983.

(2) Clauses (a) and (b) of section 2 and sections 3, 4, 5, 6, 7 and 8 shall be deemed to have come into force on the 1st day of April, 1982, and the remaining provisions of this Act shall be deemed to have come into force on the 14th day of October, 1982.

**2. Amendment Of Section 5 :-**

In section 5 of the Kerala General Sales tax Act, 1963 (15 of 1963 (hereinafter referred to as the principal Act),

(a) in subsection (1), for the words "fifty thousand rupees", the words "seventy-five thousand rupees" shall be substituted;

(b) in sub-section (2), for the words "fifteen thousand rupees", the words "twenty-five thousand rupees" shall be substituted;

(c) after sub-section (3), the following sub-section shall be inserted, namely:

"(3A) Notwithstanding anything contained in sub-section (1) or sub-section (2), the tax payable by a dealer in respect of any sale of the goods specified in the First Schedule, which is liable to tax at a rate higher than four per cent, by such dealer to another for use by the latter as component part, not being a component part as defined in the Explanation to sub-section (3), of any other goods mentioned in the said Schedule, which he intends to manufacture inside the State for sale shall be at the rate of only four per cent on the taxable turnover relating to such sale:

Provided that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner a declaration duly filled in and signed by the dealer to whom the goods are sold containing the prescribed particulars in the prescribed form:

Provided further that the goods sold are capable of being used as component part, not being a component part as defined in the said Explanation, of any of the goods specified in the First Schedule."

(d) after sub-section (6), the following sub-section shall be inserted, namely :

"(7) Notwithstanding anything contained in sub-section (1) or sub-section (2), the tax payable by a dealer in respect of any sale of industrial raw materials or packing materials, which is liable to tax at a rate higher than four per cent, when sold to industrial units for use in the production of finished products inside the State for sale, or for packing of such finished products inside the State for sale, as the case may be, shall be at the rate of only four per cent on the taxable turnover relating to such industrial raw materials or packing materials, as the case may be :

Provided that this sub-section shall not apply where the sale of such finished products is not liable to tax either under this Act or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or when such finished products are exported out of the territory of India :

Provided further that the provisions of this sub-section shall not apply to any sale unless the dealer selling the goods furnishes to the assessing authority in the prescribed manner a declaration duly filled in and signed by the dealer to whom the goods are sold, containing the prescribed particulars in the prescribed form."

### **3. Amendment Of Section 5A :-**

In section 5A of the principal Act,

(a) in sub-section (2), for the words "fifty thousand rupees" and "fifteen thousand rupees", the words "seventy-five thousand rupees" and "twenty-five thousand rupees" shall respectively be substituted;

(b) in sub-section (3), for the words "fifty thousand rupees" and "fifty-five thousand rupees", the words "seventy-five thousand rupees" and "eighty thousand rupees" shall respectively be substituted.

### **4. Amendment Of Section 7 :-**

In section 7 of the principal Act, for the words "fifty thousand rupees" and "fifty-five thousand rupees", the words "seventy-five thousand rupees" and "eighty thousand rupees" shall respectively be substituted.

### **5. Amendment Of Section 13 :-**

In section 13 of the principal Act,

(a) in sub-section (1), for the words "fifty thousand rupees", the words "seventy-five thousand rupees", shall be substituted ;

(b) in sub-section (2), for the words "fifteen thousand rupees", the words "twenty-five thousand rupees" shall be substituted.

### **6. Amendment Of Section 17 :-**

In section 17 of the principal Act, in sub-sections (4) and (6), for the words "one lakh and fifty thousand rupees", the words "two lakhs rupees" shall be substituted;

### **7. Omission Of Section 18 :-**

Section 18 of the principal Act shall be omitted.

### **8. Amendment Of Section 34 :-**

In section 34 of the principal Act, the words, brackets and figures "sub-section (1), sub-section (2) or sub-section (3) of section 18", in both the places where they occur, shall be omitted

### **9. Amendment Of First Schedule :-**

In the First Schedule to the principal Act,

(a) in column (4) against serial number 3, for the figures "10", the figure "8" shall be substituted;

(b) in column (4) against serial number 8, for the figures "10", the figure "8" shall be substituted ;

(c) serial number 16 and the entries relating thereto shall be omitted;

(d) in column (4) against serial number 20, for the figures "10", the figure "8" shall be substituted;

(e) before serial number 37 and the entries relating thereto, the following shall be inserted, namely :

"36A Arrack At the point of first sale in the State by a dealer who is liable to tax under section 5 15";

(f) in column (4) against serial number 39, for the figures "10", the figure "8" shall be substituted;

(g) for serial number 40, and the entries relating thereto, the following shall be substituted, namely :

"40 Synthetic rubber and its products and mixture of rubber and. synthetic rubber and its products, excluding synthetic rubber foam, polyurethane foam and plastic foam and foam and their products At the point of first sale in the State by a dealer who is liable to tax under section 5 12

40A Synthetic rubber foam, polyurethane foam and plastic foam and their products

do. 15:

(h) for serial numbers 42 and 43 and the entries relating thereto, the following shall be substituted, namely :

"42 Artificial silk yarn and synthetic polyester fibre At the point of first sale in the State by a dealer who is liable to tax under section 5 4

43 Staple fibre yarn do. 2";

(i) in column (4) against serial number 61, for the figure "8", the figure "6" shall be substituted;

(j) for serial number 72 and the entries relating thereto, the following shall be substituted, namely:

"72 Paints, colours and lacquers At the point of first sale in the State by a dealer who is liable to tax under section 5 10

72A Varnishes, pigments, polishes, indigo, enamel, putty, bale oil, white oil, turpentine oil, thinners, emers and paint brushes do 7";

(k) in column (4) against serial number 73, for the figure "7", the figures "10" shall be substituted ;

(l) in the entries in column (2) against serial number 84, for item (x), the following item shall be substituted, namely :

"(x) Dicalcium Phosphate";

(m) in column (4) against serial number 95, for the figure "7", the figures "10" shall be substituted ;

(n) in column (4) against serial number 99, for the figure "6", the figure "4" shall be substituted ;

(o) in column (4), against serial number 11, 2 for the figure "5", the figures "10" shall be substituted ;

(p) in column (4) against serial number 115 for the figure "8", the figure "6" shall be substituted ;

(q) in column (4) against serial number 117, for the figure "7", the figures "10" shall be substituted ;

(r) in column (4) against serial number 119, for the figure "9", the figure "8" shall be substituted ;

(s) in column (4) against serial number 124, for the figure "8", the figure "6" shall be substituted ;

(t) before serial number 130 and the entries relating thereto, the following shall be inserted, namely:

"129A. Grinders, mixers, hot plates, water heaters, washing machines and cooking ranges used as domestic electric appliances At the point of first sale in the State by a dealer who is liable to tax under section 5 12";

(u) in column (4) against serial number 136, for the figures "13", the figures "15" shall be substituted ;

(v) in column (4) against serial number 146, for the figure "6," the figure "5" shall be substituted ;

(w) in column (4) against serial number 154, for the figures "12" the figures "15" shall be substituted ;

(x) for serial number 156 and the entries relating thereto, the following shall be substituted, namely :

"156 Plastics and articles made of plastics including plastic pipes At the point of first sale in the State by a dealer who is liable to tax under section 5 6";

(y) for the entry in column (2) against serial number 168, the following shall be substituted, namely:

"Pipes made of synthetic materials other than plastics".

#### **10. Amendment Of Third Schedule :-**

In the Third Schedule to the principal Act,

(a) serial number 11A and the entry relating thereto shall be

omitted,

(b) the following shall be inserted at the end, namely:

"17. Slates and slate pencils.

18. Tapioca and its products "

**11. Repeal And Saving :-**

(1) The Kerala General Sales Tax (Amendment) Ordinance, 1982 (5 of 1982), is hereby repealed.

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