

Kerala General Sales Tax (Amendment) Act, 1988**6 of 1968**

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Kerala General Sales Tax (Amendment) Act, 1988**6 of 1968**

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-ninth 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, 1988.

(2) Sub-clause (ii) of clause (b) of section 3 shall be deemed to have come into force on the 1st day of July, 1987 and the remaining provisions of the Act shall be deemed to have come into force on the 19th day of February, 1988.

2. Amendment Of Section 2 :-

In section 2 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act), in the Explanation to clause (xxvi), after the words "Notwithstanding anything contained in any other provision of this Act", the words "but subject to the provisions of section 8" shall be inserted.

3. Amendment Of Section 5 :-

In section 5 of the principal Act,

(a) for the proviso to clause (v) of sub-section (1) of section 5, the following proviso shall be substituted, namely:

Provided that where there are no two points of sale in the State for any goods coming under the Fifth Schedule and the first sale is to a person other than a registered dealer, the rate specified in column (8) of that Schedule shall apply to such sales."

(b) In sub-section (2A), (i) for clause (i) of the proviso, the following clause shall be substituted, namely:

(i) on which tax is leviable on such dealer under sub-section (1) or sub-section (2), except in the case of rubber excluding synthetic rubber, tea, pepper, arecanut and dried ginger,".

(ii) after clause (ii), the following clause shall be inserted, namely:

(iii) Notwithstanding anything contained in sub-section (1) of section 22, no dealer shall collect from his purchaser the turnover tax payable by him under this sub-section."

4. Amendment Of Section 13 :-

In sub-section (2) of section 13 of the principal Act, for the words "the First and the Second Schedules", the words "the First, Second, Fourth and Fifth Schedules" shall be substituted.

5. Amendment Of Section 23 :-

For the opening paragraph in subsection (3) of section 23 of the principal Act, the following shall be substituted, namely:

"(3) If the tax or any other amount assessed or due under this Act is not paid by any dealer or other person within the time prescribed therefor in this Act or in any rule made thereunder and in other cases within, the time specified therefor in the notice of demand, or within the time allowed for its payment by the appellate or revisional authority, as the case may be, or if payment is permitted in instalments by any of the authorities empowered in this behalf, any such installment is not paid within the time specified therefor, the dealer or other person shall pay, by way of penal interest, in the manner prescribed, in addition to the amount due, a sum equal to".

6. Amendment Of Section 47 :-

In sub-section (1) of section 47 of the principal Act,

- (i) for clause (a), the following clause shall be substituted, namely:
 (a) Where the offence consists of the evasion of any tax payable under this Act, in addition to the tax so payable, a sum of money equal to the amount of tax so payable subject to a minimum of rupees one hundred and maximum of rupees one lakh; and"
 (ii) after clause (b), the following proviso shall be added namely :
 "Provided that the Board of Revenue may by order authorize an Officer to compound the offence under this section on payment of a reduced amount.

7. Substitution Of Fifth Schedule :-

For the "FIFTH SCHEDULE to the principal Act, the following Schedule shall be substituted namely:

THE FIFTH SCHEDULE

Goods in respect of which tax is leviable on two points under sub-section (1) or sub-section (2) of section 5

Sl.No.	Description of goods	First point of levy	Rate of tax (Per cent)	Second point of levy	Rate of tax (Per cent)	Where there are no two points of sale in the State	Rate of tax (Per cent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Foamed rubber sheets, cushions and pillows and other articles of foamed rubber	At the point of first sale in the State by a dealer who is liable to tax under section 5 to a registered dealer	15	At the point of last sale in the State by a dealer who is liable to tax under section 5	2	At the point of first sale in the State by a dealer who is liable to tax under section 5 to a person other than a registered dealer	17
2	Foreign Liquor Explanation: Foreign Liquor means any liquor manufactured in any country other	do	60	do	15	do	75

	than India and brought to India						
3	Laminated sheets and expanded Polystyrene of all kinds	do	15	do	2	do	17
4	Liquor other than fore- ignliquor, arrack and toddy	At the point of first sale in the State by a dealer who is liable to tax under section 5 to a registered dealer.	45	At the point of last sale in the State by a dealer who is liable to tax under section 5	15	At the point of first sale in the State by a dealer who is liable to tax under section 5 to a person other than a registered dealer	60
	Explanation: "Liquor" means and includes toddy, wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, cocoa brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State						
5	Lubricating oil, grease, brake fluid, transformer oil and other quenching oils	do	10	do	1	do	11
6	Plywood, veneer plywood and hard-boards and veneers not covered by entry 180 of the First	do	10	do	2	do	12

	Schedule						
7	Rubber products other than those specifically covered by the First Schedule	do	8	do	2	do	10
8	All kinds of suit cases, brief cases	do	10	do	1	do	11
9	Synthetic rubber products excluding those coming under entry 10 of this Schedule	do	10	do	2	do	12
10	Synthetic rubber foam Polyurethane foams and plastic foams and their products except tread rubber	do	15	do	2	do	17

8. Repeal :-

(1) The Kerala General Sales Tax (Amendment) Ordinance, 1988 (10 of 1988), 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.