

## **Kerala General Sales Tax (Amendment) Act, 1999**

**10 of 1999**

### CONTENTS

1. Short Title And Commencement
2. Amendment Of Section 17
3. Amendment Of The First Schedule
4. Repeal And Saving

## **Kerala General Sales Tax (Amendment) Act, 1999**

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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 Fiftieth 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, 1999.

(2) Section 3 of this Act shall be deemed to have come into force on the 1st day of April, 1998 and the remaining provisions shall be deemed to have come into force on the 29th day of September, 1998.

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

In section 17 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter referred to as the principal Act),--

(a) in the second proviso to sub-section (6), for the word, figures and letters the "30th September,1998", the words, figures and letters "the 31st day of March, 1999" shall be substituted;

(b) in the proviso to sub-section (8), for the words, figures and letters " the 30th day of September, 1998", the words, figures and letters "the 31st day of March, 1999" shall be substituted.

### **3. Amendment Of The First Schedule :-**

In the First Schedule to the principal Act, in the entries in column (2) against Serial No. 87,--

(a) for the word "beverages", the words "Beverages, Horlicks, Boost, Bournvita, Complan" shall be substituted;

(b) for the existing Explanation, the following Explanation shall be substituted, namely:-

"Explanation.- Powders, tablets, granules and concentrates used for the preparation of non-alcoholic drinks or beverages shall, whether or not they are bottled or canned, be liable to tax under this entry."

#### **4. Repeal And Saving :-**

(1) The Kerala General Sales Tax (Amendment) Ordinance, 1998 (13 of 1998), is hereby repealed.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.