
Kerala General Salex Tax (Amendment) Act, 1981**23 of 1981****CONTENTS**

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Kerala General Salex Tax (Amendment) Act, 1981**23 of 1981**

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 purpose hereinafter appearing; BE it enacted in the Thirty-second 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, 1981.

(2) It shall be deemed to have come into force on the 1 st day of April, 1981.

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 thirty-five thousand rupees, the words fifty thousand rupees shall be substituted;

(b) in subsection (2), for the words ten thousand rupees, the words fifteen thousand rupees shall be substituted.

3. Amendment Of Section 5A :-

In section 5A of the principal Act,-

- (a) in subsection (2), for the words thirty-five thousand rupees and ten thousand rupees, the words fifty thousand rupees and fifteen thousand rupees shall respectively be substituted;
- (b) in subsection (3), for the words thirty-five thousand rupees and forty thousand rupees, the words fifty thousand rupees and fifty-five thousand rupees shall respectively be substituted.

4. Amendment Of Section 7 :-

In section 7 of the principal Act, in subsection (1), for the words thirty-five thousand rupees and forty thousand rupees, the words fifty thousand rupees and fifty-five 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 thirty-five thousand rupees, the words fifty thousand rupees shall be substituted;
- (b) in subsection (2), for the words ten thousand rupees, the words fifteen thousand rupees shall be substituted.

6. Amendment Of Section 17 :-

In section 17 of the principal Act, in subsections (4) and (6), for the words one lakh rupees, the words one lakh and fifty thousand rupees shall be substituted.

7. Amendment Of Section 18 :-

In section 18 of the principal Act, in subsection (2A), for the words one lakh rupees, the words one lakh and fifty thousand rupees shall be substituted.

8. Amendment Of First Schedule :-

In the First Schedule to the principal Act,-

- (a) in the entry in column (4) against serial number 36, for the figures 40, the figure 50 shall be substituted;
- (b) in the entry in column (2) against serial number 101, after the words manufactured, the words in mill or on handloom shall be inserted.

9. Amendment Of Third Schedule :-

In the Third Schedule to the principal Act, in the entry against serial number 3, the following shall be inserted at the end, namely:-

except silk fabrics woven on handlooms wholly or partly with mill yarn.