

Kerala Value Added Tax Act, 2003

30 of 2004

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Kerala Value Added Tax Act, 2003

30 of 2004

CHAPTER 1

PRELIMINARY

1. Short Title, Extent And Commencement :-

(1) This Act may be called the Kerala Value Added Tax Act, 2003.

(2) It extends to the whole of the State of Kerala.

(3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

1 [(4) Section 23 of this Act in respect of the goods specified in serial numbers 74, 116 and 124 of the Third Schedule shall come into force at once and the remaining provisions shall be deemed to have come into force on the 1st day of April, 2005.]

1. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005

2. Definitions :-

In this Act, unless the context otherwise requires, -

(i) "Agriculture" with all its grammatical variations and cognate expressions, includes floriculture, horticulture, the raising of crops, grass or garden produce, and also grazing; but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man made forest or rearing of seedlings or plants;

(ii) "Agriculturist" means a person (not being a company or firm or society including a co-operative society or association of individuals whether incorporated or not, who cultivates land personally for the purpose of agriculture);

(iii) "Appellate Tribunal" means the Appellate Tribunal appointed

under section 4;

(iv) "assessee" means any person by whom tax or any other sum of money is payable under this Act and includes every person in respect of whom any proceedings under this Act have been taken for the assessment of tax payable by him;

(v) "assessing authority" means any person authorized by the Commissioner to perform the functions of an assessing authority under this Act;

(vi) "Assistant Commissioner" means any person appointed to be an Assistant Commissioner of Commercial Taxes under sub-section (3) of section 3;

14[(vi a) "Assistant Commissioner (Appeals)" means any person appointed to be an Assistant Commissioner (Appeals) under sub-section (3) of section 3.]

(vii) "awarder" 5 [means any person who awards any works contract to a contractor for execution"]

(viii) "Books of accounts" include ledgers, day book, cash book, account books and other records whether kept in the written form or as print outs of data stored in a floppy, disc, tape or any other forms of electromagnetic data storage device;

(ix) "business" includes, -

(a) any trade, commerce, manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern; and

(b) any transaction in connection with, or incidental or ancillary to such trade, commerce, manufacture, adventure or concern;

1[(x) "capital goods" means plant, machinery, equipments including pollution/quality control, lab and cold storage equipments used in manufacture, processing, packing or storage of goods in the course of business 12 [and delivery vehicles] but shall not include such goods and civil structure as may be notified by Government.]

(xi) "casual trader" means a person who whether as principal, agent or in any other capacity, has occasional transactions involving buying, selling, supplying or distributing goods in the State, whether for cash or for deferred payment, or for commission, remuneration, or other valuable consideration;

(xii) "Commissioner" means the Commissioner of Commercial Taxes appointed as such by the Government;

(xiii) "Commercial Tax Officer" means any person appointed to be a

Commercial Tax Officer under sub-section (3) of section 3;

(xiv) 7["contractor" means any person who undertakes any works contract for execution and includes a sub-contractor";

(xv) "dealer" means any person who carries on the business of buying, selling, supplying or distributing goods, executing works contract, delivering any goods on hire purchase or on any system of payment by instalments; transferring the right to use any goods or supplying by way of or as part of any service, any goods directly or otherwise, whether for cash or for deferred payment, or for commission, remuneration or other valuable consideration not being an agriculturist and includes, -

(a) a casual trader;

(b) a commission agent, a broker or a delcredere agent or an auctioneer or any other mercantile agent, by whatever name called, of such dealer;

(c) a non-resident dealer or an agent of a non-resident dealer, or a local branch of a firm or company or association or body of persons whether incorporated or not situated outside the State;

(d) a person who, whether in the course of business or not, sells, -

(i) goods produced by him by manufacture or otherwise; or

(ii) trees which grow spontaneously and which are agreed to be severed before sale or under the contract of sale;

(e) a person who whether in the course of business or not,

(i) transfers any goods, including controlled goods whether in pursuance of a contract or not, for cash or for deferred payment or for other valuable consideration;

(ii) supplies, by way of or as part of any service or in any other manner whatsoever, goods, being food or any other articles for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration. Explanation I.-A society (including a co-operative society, club or firm or an association or body of persons, whether incorporated or not) which whether or not in the course of business, buys, sells, supplies or distributes goods from or to its members for cash or for deferred payment, or for commission, remuneration or other valuable consideration, shall be deemed to be a dealer for the purposes of this Act. Explanation II.-The Central Government or a State Government, which whether or not in the course of business, buy, sell, supply or distribute goods, directly or otherwise, for cash or for deferred payment, or for commission, remuneration or other valuable consideration, shall be deemed to be a dealer for the purposes of this Act.

(f) a bank or a financing institution, which, whether in the course of its business or not sells any gold or other valuable article pledged with it to secure any loan, for the realisation of such loan amount.
Explanation I.-Bank for the purposes of this clause includes a Nationalised Bank or a Schedule Bank or a Co-operative Bank.
Explanation II.-Financing Institution means a financing institution other than a bank.

(xvi) "Deputy Commissioner" means any person appointed to be a Deputy Commissioner of Commercial Taxes under sub-section (3) of section 3;

14[(xvii) "Deputy Commissioner (Appeals)" means any person appointed to be a Deputy Commissioner (Appeals) under sub-section (3) of section 3;]

(xviii) "Document" includes written or printed records of any sort, title deeds and electronic records as defined in Clause (t) of sub-section (1) of Section 2 of the Information Technology Act, 2000 (21 of 2000);

2["(xviii A) "Empowered Committee" means the Empowered committee of State Finance Ministers constituted by the Ministry of Finance, Government of India on the basis of the resolution adopted in the conference of the Chief Ministers on 16th November, 1999.";]

(xix) "foreign liquor" means and includes wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, cocoa brandy and all other distilled or spirituous preparations other than arrack and medicines and drugs;

(xx) "goods" means all kinds of movable property (other than newspapers, actionable claims, electricity, stocks and shares and securities) and includes live stock, all materials, commodities and articles and every kind of property (whether as goods or in some other form) involved in the execution of a works contract, and all growing crops, grass or things attached to, or forming part of the land which are agreed to be severed before sale or under the contract of sale;

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

(xxii) "Importer" means any person who obtains or 8 [brings any taxable goods] from any place outside the State or country whether as a result of purchase or otherwise for the purpose of business;

(xxiii) 9 ["input tax" means the tax paid or payable under this Act by a registered dealer to another registered dealer on the purchase of goods in the course of business and includes the tax paid on the

purchase of materials for the research and development in relation to any goods"]].

(xxiv) "Joint Commissioner" means any person appointed to be a Joint Commissioner under sub-section (3) of section 3;

(xxv) "local authority" means a Panchayat constituted at any level under the Kerala Panchayat Raj Act, 1994 (13 of 1994), or a Town Panchayat, a Municipal Council, or a Municipal Corporation, constituted under the Kerala Municipality Act, 1994 (20 of 1994) or a Cantonment declared under the Cantonments Act, 1924 (Central Act 2 of 1924);

(xxvi) "manufacture" with its grammatical variations and cognate expressions means producing, making, extracting, altering, ornamenting, finishing, assembling or otherwise processing, treating or adapting any goods, and includes any process incidental or ancillary to such activities but does not include any process or mode of manufacture as may be prescribed;

(xxvii) "motor spirit" means any substance which, by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automotive or stationary internal combustion engines and includes petrol, diesel oil and other internal combustion oils, but does not include kerosene, furnace oil, coal or charcoal;

(xxviii) "Non-Resident dealer" means a dealer who effects sale or purchase of any goods in the State, but who has no fixed place of business or residence in the State;

(xxix) "Notification" means a notification issued by the Government, under the provisions of this Act and published in the Gazette;

13 [(xxx) "notified goods" means coffee, rubber, cardamom, pepper, arecanut, other than tender arecanut, cashewnut, iron and steel, cement, timber, plywood, glass, tread rubber and any other goods notified by the Government from time to time.;]

(xxxi) "Output Tax" means the tax charged or chargeable under this Act by a registered dealer for the sale of goods in the course of business and includes reverse tax levied under sub-section (8) of section 11;

(xxxii) "Permit" means a permit granted under section 19 or under section 46;

(xxxiii) "Person" includes. -

- (a) an individual;
- (b) a joint family;
- (c) a company;

- (d) a firm;
- (e) an association of persons or a body of individuals; whether incorporated or not;
- (f) the Central Government or the Government of Kerala or the Government of any other State or any department thereof or a Union Territory in India;
- (g) a local authority;
- (h) every artificial juridical person not falling under any of the preceding sub-clauses;
- (xxxiv) "petrol" means dangerous petroleum having its flashing point below 24.4 degree centigrade;
- (xxxv) "place of business" means any place where a dealer carries on the business and includes, -
 - (a) any warehouse, godown or other place where a dealer stores or processes his goods,
 - (b) any place where a dealer produces or manufactures goods,
 - (c) any place where a dealer keeps his books of accounts,
 - (d) in any case where a dealer carries on business through an agent (by whatever name called), the place of business of such agent,
 - (e) any warehouse, railway station, railway goods yard, parcel office, steamer station, or any other place where goods for transportation in the course of business or otherwise are kept by dealers, and
 - (f) any vehicle or vessel or any other carrier wherein the goods are stored or used for transporting the goods;
- (xxxvi) "prescribed" means prescribed by rules made under this Act;
- 10 [(xxxviA) " Prevailing market price" means the wholesale price of any goods in force in the market as published by the Economics and Statistics Department of the State or any other authorised agency or in the news paper and in cases where no such published whole sale price is available, the price at which goods of the kind or quality is sold by the Kerala State Civil Supplies Corporation or any other similar agency on the date of sale of such goods".]
- (xxxvii) "purchase" with all its grammatical variations and cognate expressions shall be construed from the word "sale";
- (xxxviii) "purchase price" shall be construed from the words "sale price";
- (xxxix) "Registered dealer" means a dealer registered under this Act;
- (xl) "Registering authority" means the officer designated, by

notification in the Gazette, as registering authority;

(xli) "return period" means and includes a calendar month or a quarter of an year or an year;

(xlii) "reverse tax" means that portion of input tax of the goods for which credit has been availed but such goods remain unsold at the closure of business or are used subsequently for any purpose other than resale or manufacture of taxable goods or execution of works contract or use as containers or packing materials of taxable goods within the State;

(xlili) "sale" with all its grammatical variations and cognate expressions means any transfer whether in pursuance of a contract or not of the property in goods by one person to another in the course of trade or business for cash or for deferred payment or for other valuable consideration, but does not include a mortgage, hypothecation, charge or pledge; Explanation I.-A transfer of property in goods by the Central Government or a State Government for cash or for deferred payment or other valuable consideration whether or not in the course of business shall be deemed to be a sale for the purposes of this Act. Explanation II.-The transfer of property involved in the supply or distribution of goods by a society (including a co-operative society), club, firm or any association or body of persons, whether incorporated or not, to its members, for cash or for deferred payment or other valuable consideration, whether or not in the course of business, shall be deemed to be a sale for the purposes of this Act. Explanation III.-A transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding the fact that the seller retains the title in the goods as security for payment of the price, be deemed to be a sale on the date of delivery of the goods in pursuance of the agreement of such hire purchase or other system of payment in instalments. Explanation IV.-A transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract shall be deemed to be a sale. Explanation V.-A transfer of right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration shall be deemed to be a sale. Explanation VI.-Any supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other articles for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration shall be deemed to be a sale. Explanation VII.-Unless otherwise expressly provided in this Act, any transfer, delivery or

supply of any goods referred to in this clause shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and purchase of those goods by the person to whom such transfer, delivery or supply is made. Explanation VIII.-(a) The sale or purchase of goods shall be deemed, for the purposes of this Act, to have taken place in the State where the contract of sale or purchase might have been made, if the goods are within the State,-

(i) in the case of specific or ascertained goods at the time the contract of sale or purchase is made; and

(ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether the assent of the other party is prior or subsequent to such appropriation;

(b) Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of clause (a) shall apply as if there were separate contracts in respect of the goods at each of such places;

(c) For the purpose of this Act, the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract shall be deemed to have taken place in the State, if the goods are within the State at the time of such transfer irrespective of the place where the agreement of works contract is made, whether the assent of the other party to the contract is prior or subsequent to such transfer; Explanation IX.-Notwithstanding anything to the contrary contained in this Act or any other law for the time being in force, two independent sales or purchases shall, for the purposes of this Act, be deemed to have taken place,-

(a) when the goods are transferred from a principal to his selling agent and from the selling agent to the purchaser; or

(b) when the goods are transferred from the seller to a buying agent and from the buying agent to his principal, if the agent is found in either of the cases aforesaid,

(i) to have sold the goods at one rate and to have passed on the sale proceeds to his principal, at another rate; or

(ii) to have purchased the goods at one rate and to have passed them on to his principal at another rate; or

(iii) not to have accounted to his principal for the entire collections or deductions made by him in the sales or purchases effected by him on behalf of his principal; or

(iv) to have acted for a fictitious or non-existent principal: Provided that the deduction or addition, as the case may be, of the

commission agreed upon and specified in the accounts and incidental charges incurred by the agent which are specified in the accounts and which the assessing authority considers legitimate shall not be deemed to be a difference in the rates referred to in sub-clauses (i) and (ii).

(xliv) "sale price" means the amount of valuable consideration received or receivable by a dealer for the sale of any goods less any sum allowed as cash discount, according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods or services at the time of or before delivery thereof, excise duty, special excise duty or any other duty or taxes except the tax imposed under this Act.

(xlv) "Settlement Commission" means the Settlement Commission appointed under section 5;

(xlvi) "Smuggling" means transportation of notified goods exceeding such value as may be prescribed, into or out of the State, without the documents prescribed by sub-section (3) of 3 [section 46] or under cover of a document which is bogus or forged or where the consignor or consignee, as the case may be in the State, as shown in the document accompanying the goods, is non-existent or bogus.

(xlvii) "State" means the State of Kerala;

(xlviii) "tax" means the tax payable under this Act;

(xlix) "tax invoice" include s a bill of sale containing such particulars as may be prescribed.

(I) "taxable turnover" means the turnover on which a dealer shall be liable to pay tax as determined after making such deductions from his total turnover and in such manner as may be prescribed;

(II) "total turnover" means the aggregate turnover in all goods of a dealer at all places of business in the State, whether or not the whole or any portion of such turnover is liable to tax, including the turnover of purchase or sale in the course of inter-state trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of goods into the territory of India;

(Iii) "turnover" means the aggregate amount for which goods are either bought or sold, supplied or distributed by a dealer, either directly or through another, on his own account or on account of others, whether for cash or for deferred payment or for other valuable consideration, provided that the proceeds of the sale by a person not being a Company or Firm registered under the

Companies Act, 1956 (Central Act 1 of 1956) and Indian Partnership Act, 1932 (Central Act 9 of 1932)⁶ [or society including a co-operative society or association of individuals whether incorporated or not], of agricultural or horticultural produce grown by himself or grown on any land in which he has an interest whether as owner, usufructuary mortgagee, tenant or otherwise, shall be excluded from his turnover. Explanation I.-The turnover in respect of delivery of goods on hire purchase or on any system of payment by instalments shall be the market price of such goods at the time of delivery. Explanation II.-The turnover in respect of the transfer of the right to use any goods shall be the aggregate amount received or receivable by the dealer as consideration for such transfer. Explanation III.-Subject to such conditions and restrictions, if any, as may be prescribed in this behalf ,

(i) The amount for which goods are sold shall include any sums charged for anything done by the dealer in respect of the goods sold at the time of, or before, the delivery thereof;

11[(ii) Any discount on the price allowed in respect of any sale where such discount is shown separately in the tax invoice and the buyer pays only the amount reduced by such discount; or any amount refunded in respect of goods returned by customers shall not be included in the turnover]

(iii) Where for accommodating a particular customer, a dealer obtains goods from another dealer and immediately disposes of the same to the said customer, the sale in respect of such goods shall be included in the turnover of the latter dealer but not in that of the former;

Explanation IV.-"Agricultural or horticultural produce" shall not include such produce as has been subjected to any physical, chemical or other process for being made fit for consumption, save mere cleaning, grading, sorting, drying or de-husking.

Explanation V.-Where a dealer receives in any return period any amount due to price variations in respect of any sale effected during any earlier return period, such amount shall be deemed to be the turnover relating to the return period in which such amount is received.

6[Explanation VI: The turnover in respect of rubber shall be deemed to include any cess leviable under the Rubber Act, 1947 irrespective of whether the payment of cess is deferred till the rubber is consumed by the manufacturer of rubber goods]

6[Explanation VII: Where a dealer sells any goods purchased by him at a price lower than that at which it was purchased and

subsequently receives any amount from any person towards reimbursement of the balance of the price, the amount so received shall be deemed to be turnover in respect of such goods.]

4[(liiA) "used Motor vehicle" means a motor vehicle purchased and registered under the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and used for a minimum period of fifteen months subsequent to the registration 14[or which had already been subjected to tax under this Act;]

(liii) "vehicle" includes every wheeled conveyance used for the carriage of goods solely or in addition to passengers;

(liv) "vessel" includes any ship, barge, boat, raft, timber, bamboos or floating materials propelled in any manner;

(lv) "works contract" include s any agreement for carrying out for cash or for deferred payment or other valuable consideration the construction, fitting out, improvement, repair, manufacture, processing, fabrication, erection, installation, modification or commissioning of any movable or immovable property;

(lvi) "year" means the financial year.

2 ["(lvii) "zero rate sale" means the sale of any goods on which no tax is chargeable but in relation to which input tax credit or refund of input tax paid is admissible."]

1. Substituted by the The Kerala Finance Act, 2005 for the words "capital goods" means plant, machinery, equipments including pollution/quality control, lab and cold storage equipments, used in manufacture, processing, of taxable goods for sale excluding civil structures as may be prescribed".

2. Inserted by The Kerala Finance Act, 2005.

3. Substituted for the words "Section 49" by The Kerala Finance Act, 2005

4. Inserted vide the Kerala Finance Act, 2006

5. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "means any person, executing any works contract through a contractor

6. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005

7. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words ""contractor" means any person, Firm, Company, Corporation, Association, body of individuals, Co-operative Bank or Society, Trust or Authority who undertakes, any works contract for execution and includes a sub- contractor

8. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "brings any goods"

9. Substituted by the Kerala Value Added Tax (Amendment) Act,

2005 for the words "Input Tax" means the tax paid or payable under this Act by a registered dealer to another registered dealer on the purchase of goods in the course of business for resale or for the manufacture of taxable goods or for the execution of works contract or for use of it as containers or packing material of taxable goods within the State

10. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "(xxxviA) Prevailing market price" means the sale price for the sale of goods fixed by the assessing authority, if he has reason to believe that the dealer has practiced under valuation and the sale price shall be the value or price at which the goods of the kind or quality are sold or capable of being sold in the open market or the price obtained from the Kerala State Civil Supplies Corporation Ltd. or Economic and Statistics Department of the State or other reliable sources on the date of sale of such goods"

11. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "(ii) Any cash discount on the price allowed in respect of any sale where such cash discount is shown separately or any amount refunded in respect of articles returned by customers shall not be included in the turnover"

12. Substituted by the Kerala Finance Act, 2006 for the words "the value of which exceeds such limit as may be prescribed"

13. Substituted by the Kerala Finance Act, 2006 for the words "(xxx) "Notified goods" means coffee, rubber, cardamom, dried ginger, pepper, arecanut, cashew nut, iron and steel and any other goods notified by Government;"

14. Inserted by the Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

CHAPTER 2

AUTHORITIES, APPELLATE TRIBUNAL AND SETTLEMENT COMMISSION

3. Commercial Tax Authorities :-

(1) The Commissioner shall have and exercise all the powers and shall perform all the duties conferred or imposed upon him by or under this Act: Provided that the Commissioner may, by an order in writing, delegate any power vested in him to any officer appointed under sub-section (3).

(2) The Commissioner shall have superintendence over all officers and persons employed in the execution of this Act and the

Commissioner may,-

- (a) call for returns from such officers and persons;
- (b) make and issue general rules and prescribe forms for regulating the practice and proceedings of such officers and persons;
- (c) issue such orders, instructions and directions to such officers and persons as it may deem fit, for the proper administration of this Act.

(3) The Government shall appoint as many Joint Commissioners, Deputy Commissioners 1[Deputy Commissioner (Appeals), Assistant Commissioner (Appeals)], Deputy Commissioner (Appeals), Assistant Commissioners, Commercial Tax Officers and such other officers as they think fit for the purpose of performing the functions respectively assigned to them by or under this Act. Such officers shall perform the said functions within such local limits as the Commissioner may assign to them.

(4) All officers and persons employed for the execution of this Act shall observe and follow the orders, instructions and directions of the officers superior to them:

1[Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) in the exercise of their appellate functions.]

(5) The Commissioner or the Deputy Commissioner may by order in writing,-

(a) transfer any case or cases relating to any assessee or class of assessees pending before an assessing authority to another assessing authority having jurisdiction to deal with such case or cases; or

(b) specify one of the assessing authorities having jurisdiction over an area, which shall deal with any case or cases relating to any assessee or class of assessees.

(6) Where any case is transferred to an assessing authority under clause (a) of sub section (5), such assessing authority may deal with the case either de novo or from the stage at which it was transferred.

1. Inserted by the Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

4. Appellate Tribunal :-

(1) The Government shall appoint an Appellate Tribunal consisting of a Chairman and as many other members as they think fit to

perform the functions assigned to the Appellate Tribunal by or under this Act.

(2) The Chairman shall be a person who is or has been a Judicial Officer not below the rank of a District Judge and the other members shall possess such qualifications as may be prescribed.

(3) Any vacancy in the office of a member of the Appellate Tribunal shall be filled by the Government.

(4) The functions of the Appellate Tribunal may be performed,-

(i) by a Bench consisting of the Chairman and any other member;
or

(ii) by a Bench consisting of the Chairman and two other members;
or

(iii) by a Bench consisting of two or more members other than the Chairman.

(5) In any case which comes up before a Bench of which the Chairman is not a member, involves a question of law, the bench may, in its discretion, reserve such case for decision by the Chairman or by a Bench to be constituted under sub-section (6), of which the Chairman shall be a member.

(6) The Bench or Benches of the Appellate Tribunal shall be constituted by the Chairman in accordance with the provisions of this Act and the rules made thereunder.

(7) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority but if the members are equally divided, they shall state the point or points on which they differ, and such point or points shall be heard,-

(i) When the Chairman is not a member of that Bench, either by the Chairman or by the Chairman and any other member or members as the Chairman may direct; and

(ii) When the Chairman is a member of that Bench, by any other member or members to whom the case is referred by the Chairman; and such point or points shall be decided according to the opinion of the majority of the members of the Tribunal who have heard the case, including those who first heard it.

(8) Any member who has previously dealt with any case coming up before the Appellate Tribunal in any other capacity or is personally interested in any case coming up before the Appellate Tribunal shall be disqualified to hear that case.

(9) Where any case is heard by a Bench consisting of two members and the members are divided in their opinion on any point and the other member or members of the Tribunal are disqualified under

sub-section (8) to hear the case, the Government may appoint a person qualified to be appointed as a member of the Appellate Tribunal as an additional member of the Tribunal and the point shall be decided in accordance with the opinion of the majority of the members of the Tribunal who have heard the case, including those who first heard it.

(10) The additional member appointed under sub-section (9) shall cease to hold office on the disposal of the case for which he was appointed.

(11) The Appellate Tribunal shall, with the previous sanction of the Government make regulations consistent with the provisions of this Act and the rules made thereunder for regulating its procedure and the disposal of its business.

(12) The regulations made under sub-section (11) shall be published in the Gazette.

5. Settlement Commission :-

(1) The Government may appoint a Settlement Commission consisting of a Chairman and as many other members as they think fit, to perform the functions assigned to the Settlement Commission by or under this Act. The Chairman shall be a person who is a Judicial Officer not below the rank of a District Judge and the other members shall possess such qualifications as may be prescribed.

(2) Any vacancy in the office of the members of the Settlement Commission shall be filled by the Government.

(3) The functions of the Settlement Commission may be performed,-

(i) by a bench consisting of the Chairman and any other member;
or

(ii) by a bench consisting of the Chairman and two other members;
or

(iii) by a bench consisting of two or more members other than the Chairman.

(4) Any member who has previously dealt with any case coming up before the Commission in any other capacity or is personally interested in any such case shall be disqualified to hear such case.

(5) The Commission may, with the previous sanction of the Government, make regulations consistent with the provisions of this Act and the rules made thereunder for regulating its procedure and the disposal of its business.

(6) The regulations made under sub-section (5) shall be published

in the Gazette.

CHAPTER 3

INCIDENCE AND LEVY OF TAX

6. Levy Of Tax On Sale Or Purchase Of Goods :-

Levy of tax on sale or purchase of goods. -

(1) Every dealer whose total turnover for a year is 1 ["not less than ten lakhs"] and every importer or casual trader or agent of a non-resident dealer, 3 [or dealer in jewellery of gold, silver and platinum group metals or silver articles or contractor or any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority or any autonomous body] whatever be his total turnover for the year, shall be liable to pay tax on his sales or purchases of goods as provided in this Act. The liability to pay tax 3 [on the taxable turnover] shall be,-

13[(a) in the case of goods specified in the Second and Third Schedules at the rates specified therein and at all points of sale of such goods within the State and in the case of aerated branded soft drinks excluding soda at the rate of twenty per cent at all points of sale within the State.]

(b) 4 [***]

(c) in the case of transfer of the right to use any goods for any purpose whether or not for a specified period, at the rate of four per cent at all points of such transfer;

5 [(d) in the case of goods not falling under clauses (a) or (c) at the rate of 12.5% at all points of sale of such goods within the State Government may notify a list of goods taxable at the rate of 12.5%]

(e) in the case of transfer of goods involved in the execution of works contract where transfer is in the form of goods, at the rates specified for such goods in 6 [clauses (a), or (d) above], as the case may be;

11[(f) In the case of transfer of goods involved in execution of works contract, where the transfer is not in the form of goods, but in some other form, at the rate of 12.5 per cent and when the transfer is in the form of goods at the rates prescribed under the respective Schedules.]

Provided that in the case of petroleum products specified in the Fourth Schedule, where the sale is by an oil company, except where the sale is by an oil company to another oil company, tax

shall be levied at the point of sale by an oil company liable to tax under this section and where the sale is not by an oil company, tax shall be levied at the point of first sale in the State by a dealer liable to tax under this section. Explanation.-For the purpose of this proviso "oil company" means Kochi Refineries Ltd., Indian Oil Corporation Ltd., Bharat Petroleum Corporation Ltd., Hindustan Petroleum Ltd., Indo-Burma Petroleum Company Ltd. and includes such other company as the Government may notify: Provided further that in respect of foreign liquor mentioned in the fourth Schedule, tax shall be levied at the point of sale by the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited and where the sale is not by the said Corporation, at the point of first sale by a dealer liable to tax under this section, except where the sale is to the said Corporation.

3[Provided that where the sale is to the Administrator, Union Territory of Lakshadweep, Laccadive Co-operative Marketing Federation, Kozhikode or the Lakshadweep Harbour Works and registered dealers certified by the Administrator, Union Territory of Lakshadweep, the tax payable under clause (d) shall be at the rate of four per cent, subject to such conditions as may be prescribed:

Provided further that a bar attached hotel, as defined under explanation to clause (c) of section 8 or a dealer in petroleum products shall be liable to pay tax under this sub-section if his total turnover under this Act and the total turnover under the Kerala General Sales Tax Act, 1963 (15 of 1963) together is not less than the limit specified under this sub-section:

Provided also that where the total turnover of a dealer, other than an importer or casual trader or agent of a non-resident dealer or dealer in jewellery of gold, silver and platinum group metals and silver articles or contractor, exceeds ten lakh rupees for the first time during the course of an year, such dealer shall be liable to pay tax under this sub-section only on the turnover in excess of ten lakh rupees; but he shall be liable to pay tax irrespective of the total turnover in any subsequent year :

17[Provided also that where,

(a) the sale is to or by Military, Naval, Air Force or National Cadet Corps Canteen, Indian Naval Canteen Service and Canteen Stores Department ; and

(b) in case of motor vehicles, the sale is to Defence personnel or ex-service men on production of authorisation duly issued by the authorised officer of the Canteen Stores Department, the tax payable under clauses (a) or (d) above shall subject to such

conditions and restrictions as may be prescribed, be at half the rate applicable to such goods.]

10 [Provided also that where the sale is to or by Military, Naval, Air Force or NCC Canteen¹⁶[Indian Naval Canteen Service] and Canteen Stores Department, the tax payable under clauses (a) or (d) above shall subject to such conditions and restrictions, as may be prescribed, be at half the rate applicable to such goods.]

16[Provided also that in respect of sale of fuel and lubricants to foreign-going vessels, other than fishing vessels, the tax payable under clause (a) or (d) above shall, subject to conditions and restrictions as may be prescribed, be half per cent:

Provided also that where sale of goods, other than petroleum products is to Railways, the tax payable under clause (d) above shall, subject to such conditions and restrictions as may be prescribed, be at four per cent.]

3[(1A) Notwithstanding anything contained in sub-section (1), (a) where a dealer whose total turnover for a year is below the limit specified in sub-section (1) collects tax under section 30 on his sales, he shall, whatever be his total turnover for the year, be liable to pay tax under sub-section (1) on the taxable turnover for the year.

(b) where the sale of any goods is exempted at the point of sale by any dealer, such dealer may, at his option, pay tax in respect of the sale of such goods and thereupon he shall, whatever be his total turnover, be liable to pay tax on the taxable turnover for the year.]

7[(2) Notwithstanding anything contained in sub-section (1)

(a) every dealer who purchases taxable goods from any person other than a registered dealer shall pay tax on the purchase turnover of goods at the rates specified under sub-section (1).

(b) every dealer who purchases taxable goods from any registered dealer other than a dealer liable to tax under this Act and despatches the goods to any place outside the state otherwise than by way of sale in the course of interstate trade or export shall pay tax on the purchase turnover of the goods at the rates specified under sub-section (1), provided that the maximum rate leviable under this clause shall not exceed four per cent:

Provided that a dealer, other than an importer, casual trader, agent of nonresident dealer, dealer in jewellery of gold, silver and platinum group metals or silver articles or contractor or any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority or autonomous body shall not be liable to tax under this sub-section if

his total turnover is less than five lakh rupees.]

18[Provided further that Khadi and Village Industrial Units manufacturing splints and veneers shall not be liable to tax under this subsection on the turnover of purchase of softwood effected from unregistered dealers for the years 2005-06 and 2006-07.]

10[(c) every awardee, not being a Government department or Local Authority, who purchases taxable goods from any person, other than a registered dealer, within the State for execution of works contract and issues the same for incorporation in the work, without including its value in the gross contract amount, shall pay tax on the purchase turnover of such goods at the rates specified under sub-section (1), if the cost of the work 16[including the value of materials supplied by the awarded] exceeds one crore rupees.]

8[(3) Goods specified in the Fourth Schedule shall be outside the purview of this Act.]

(4) Goods specified in the First Schedule shall be exempted from tax.

9[(5) Notwithstanding anything contained in sub-section (1), but subject to sub-section (2), any registered dealer not being

(a) an importer; or

(b) a dealer making any sale in the course of interstate trade or commerce or export; or

(c) a dealer registered under the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or

(d) a dealer effecting first taxable sale of goods within the State; or

(e) a dealer covered by sub-section (1A); or

(f) a contractor,

whose total turnover for a year is below fifty lakh rupees, may, at his option, pay tax at the rate of half per cent of the turnover of sale of taxable goods as presumptive tax instead of paying tax under sub-section (1):

Provided that a dealer holding stock of goods purchased in the course of interstate trade on the date of coming into force of the Act, will have the option to pay tax under this sub-section from the beginning of the quarter following the quarter in which he has sold such goods in the state and paid tax under sub-section (1) of section 6 and his registration under the Central Sales

Tax Act, 1956 (Central Act 74 of 1956) is cancelled:

Provided further that any dealer covered by sub-section (1A) may, at his option pay tax under this sub-section from such period as may be prescribed:

Provided also that a dealer shall not be eligible to opt for payment

of tax under this sub-section if his total turnover in respect of goods to which this Act applies, whether under this Act or under the Kerala General Sales Tax Act, 1963

(15 of 1963) had exceeded fifty lakh rupees during the year preceding the year to which such option relates.

10 [Provided also that a dealer shall not be liable to pay presumptive tax under this sub section, if his total turnover is less than ten lakh rupees.]

Explanation: "First taxable sale" for the purpose of this sub-section shall mean the sale of taxable goods effected by a registered dealer immediately after the import of such goods into the State or its manufacture in the State as the case may be, but shall not include the sale of goods in respect of which tax under section 5 or under sub-section (4) of section 59 of the Kerala General

Sales Tax Act 1963 (15 of 1963) had been paid and which are held as opening stock on the date of coming into force of the Act.]

(6) Notwithstanding anything contained in sub-section (1), where goods sold are contained in containers or are packed in any packing materials, the rate of tax and the point of levy applicable to such containers or packing materials, as the case may be, shall, whether the price of the containers or the packing materials is charged separately or not, be the same as those applicable to goods contained or packed, and in determining turnover of the goods, the turnover in respect of the containers or packing materials shall be included therein: Provided that where the sale or purchase of goods contained in any containers or packed in any packing materials is exempted from tax, then, the sale or purchase of such containers or packing materials shall also be exempted from tax. Explanation:- For the purposes of sub-section (6), the word "containers" includes gunny bags, tins, bottles or any other containers.

3 [(7) Notwithstanding anything contained in sub-section (1)

(a) any authorised retail or wholesale distributor dealing exclusively in rationed articles namely, rice, wheat and kerosene under the Kerala Rationing Order, 1966 shall not be liable to pay tax on the turnover of such goods;

12 [(b) sale of any building materials, industrial inputs, plant and machinery including components, spares, tools and consumables in relation thereto to any developer or industrial unit or establishments situated in any Special Economic Zone in the State for setting up the unit or use in the manufacture of other goods shall, subject to such conditions or restrictions, as may be prescribed, be exempted from tax.]

10 [(c) sale of medicines and drugs falling under the Third Schedule, in respect of which tax had been paid under the Kerala General Sales Tax Act, 1963 (15 of 1963) and which are held as opening stock on the 1st day of April, 2005 shall, subject to conditions and restrictions, as may be prescribed, be exempted from tax.]

Explanation: For the purpose of this sub-section, Special Economic Zone shall mean a Special Economic Zone approved and notified as such by the Central Government and includes an existing Special Economic Zone.]

3 [(8) The Rules of Interpretation of the Schedules of this Act shall be as set out in the Appendix.]

1. Substituted for the words "not less than two lakh rupees" by The Kerala Finance Act, 2005.

2. Substituted for the words "Second, Third and Fifth Schedules" by The Kerala Finance Act, 2005.

3. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.

4. Omitted by the Kerala Value Added Tax (Amendment) Act, 2005.

5. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "(d) in the case of goods not falling under clauses (a), (b) or (c), at the rate of 12.5% at all points of sale of such goods within the State"

6. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "in clause (a), (b), (c) or (d) above"

7. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "(2) Notwithstanding anything contained in sub-section (1), every dealer who purchase taxable goods from any person other than a registered dealer shall pay tax on the purchase turnover of the goods at the rate mentioned in the Schedules to this Act:

Provided that a dealer other than an importer, casual trader or an agent of a non-resident dealer shall not be liable to tax under this sub-section if his total turnover for a year is less than " five lakh rupees."

8. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "(3)"

9. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "(5) Notwithstanding anything contained in sub-section (1), any registered dealer other than an importer or a dealer liable to tax under sub-section (2) or a dealer effecting first taxable sale of goods within the State, whose total turnover for a

year is below rupees 7 [fifty lakhs,] may at his option, pay tax at the rate of "one per cent of the turnover of taxable goods" as presumptive tax instead of paying tax under sub-section (1).

"Provided that a dealer who has been paying tax under sub-section (1) shall not be entitled to opt for payment of tax under this sub-section unless his total turnover continue to be within the limit specified in this sub-section consecutively for three years

10. Inserted vide the Kerala Finance Act, 2006

11. Substituted by the Kerala Finance Act, 2006 for the following words

"(f) in the case of transfer of goods involved in the execution of works contract, where the transfer is not in the form of goods but in some other form,-

(i) where the goods incorporated in the work are separately ascertainable, at the rates applicable to the goods; and

(ii) where the goods incorporated in the work are not separately ascertainable, at the rate of 12.5 per cent at all points of sale"

12. Substituted by the Kerala Finance Act, 2006 for the following words

"(b) sale of any industrial inputs, plant and machinery including components, spares, tools and consumables in relation thereto to any industrial unit situated in any Special Economic Zone in the State for use in the manufacture of other goods shall, subject to such conditions or restrictions, as may be prescribed, be exempt from tax."

13. Substituted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04. 2007 for the following:

"(a) in the case of goods specified in the 2 ["Second and Third Schedules"] at the rates specified therein and at all points of sale of such goods within the State 10 [and in the case of goods specified below at the rate of twenty per cent, at all points of sale of such goods within the State, namely:-

Sl. No.	Description of Goods	HSN Code
(1)	(2)	(3)
1	Aerated drinks (1) Mineral Water (2) Packaged drinking water (3) Branded soft drinks, excluding soda	2201.10.10 **** 2202.10
2.	Air conditioners	8415
3.	Building Materials (a) Ceramic Floor and wall tiles including vitrified tiles whether polished or not	6907 and 6908

	(b) Marbles and Granite slabs and tiles (c) (i) Paint, other than cement paints, enamel, polishes, students water colour and artist paints (ii) Lacquers d) Sanitary Equipments wash basins, pedestals, baths, water closet pans, flushing cisterns, urinals and similar sanitary fixtures only of ceramics, china ware or porcelain ware	6910
4.	Dishwashers	8422
5.	Health Drinks Boost, Bournvita, Complan, Horlicks and similar other items	1901 and 1806.90.40
6.	Microwave ovens and other ovens (1) Microwave ovens (2) Other ovens-cookers, cooking plates, boiling rings, grillers and roaster	8516.50.00 8516.60.00
7.	Refrigerators	8418
8.	Vacuum cleaners	8509.10.00
9.	Washing Machines	8450]"

14. Substituted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04. 2007 for "Project (KRWSA) or OFD Works".

15. Added by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04. 2007.

16. Insered by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04. 2007.

17. Substituted by the Finance Act, 2010 (Act 10 of 2010)w.e.f. 01.04.2010 for the following : -

"Provided also that in respect of works contracts executed under the Sampurna Gramin Rosghar Yojana or the beneficiary committees using the Member of Parliament/Member of Legislative Assembly Funds or Natural Calamity Relief Funds or Sarva Siksha Abhiyan Funds 10[or funds of Local Authorities or Command Area Development Authority or execution of work under Jananidhi 14[Project (KRWSA) and OFD works] through Beneficiary Farmers Associations or Karshaka Samithy.] where the total amount in respect of individual contract does not exceed ten lakhs rupees, the tax payable under clause (f) above shall be four per cent.] 15[and the beneficiary committees shall be entitled to receive payment even without taking registration under the Act.]"

18. Inserted by the Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

7. Trade Discount Etc. Deemed To Be Sale In Certain Cases

:-

Notwithstanding anything contained in any other provisions of this Act, where a dealer allows any trade discount or incentive in terms of quantity in goods in relation to any sale effected by him, the quantity so allowed as trade discount or incentive, shall be deemed to be a sale by the dealer, who allows such trade discount or incentive and a purchase by the dealer who receives such trade discount or incentive and such sale shall form part of the sale in relation to which such trade discount or incentive is allow ed.

8. Payment Of Tax At Compounded Rates :-

Payment of tax at compounded rates.

Notwithstanding anything contained in section 6,-

1 [(a)

5 [(i) any works contractor not being a dealer registered under the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), or a dealer effecting first taxable sale in the State may, at his option, instead of paying tax in accordance with the provisions of the said section, but subject to payment of tax if any, payable under sub-section (2) thereof, pay tax at two per cent of the whole contract amount.]

10[Provided that any works contractor who undertakes works of the Government Departments or Local Authorities or Kerala Water Authority shall not be liable to tax under sub-section (2) of section 6, if he pays compounded tax at the rate of three per cent on the whole contract amount:

Provided further that notwithstanding anything contained elsewhere in this Act, a works contractor who intends to pay tax at compounded rate in accordance with clause (a) in respect of all the works undertaken by him during a year, may instead of filing separate application for, compounding for individual works may, file a single option for payment of tax under the said clause before 30th April of the year to which the option relates subject to eligibility:

Provided also that the application for compounding in accordance with the above proviso for the year 2006-07 shall be filed before 30th day of November, 2006:

Provided also that in the case of any work covered under the above provisos which remains unexecuted or part of which remains to be executed at the end of the year, the contractor shall continue to pay tax in respect of such works in accordance with the provisions of clause (a) of this section.]

(ii) any works contractor, other than those undertaking electrical, refrigeration or air conditioning contracts or contracts relating to supply and installation of plant, machinery, rolling shutters, cranes, hoists, elevators (lifts), escalators, generators, generating sets, transformers, weighing machines, air conditioners and air coolers, deep freezers, laying of all kinds of tiles (except brick tiles), slabs and stones (including Marble), and not falling under clause (i) above, may at his option, instead of paying tax in accordance with the provisions of the said sections, pay tax at 6 [four per cent]of

the whole contract amount.

4 [Provided that the provisions of this clause shall not apply to any works contract in which the transfer of material is in the form of goods.]

4 [Explanation I: "First taxable sale" for the purpose of this section shall have the same meaning as assigned to the term by the explanation under sub-section (5) of section 6.]

4 [Explanation II: For the purpose of this clause "whole contract amount" shall not include that portion of a contract which represents amount paid to sub-contractors for execution of works contract provided that the sub-contractor is a registered dealer liable to tax under sub-section (1) or sub-section (1A) of section 6, and the contractor claiming deduction in respect of such amount furnishes certificates in such form as may be prescribed.]

4 [Explanation III: A composite contract for the construction of building shall not be treated as a contract of the nature specified under clause (ii) above which are made ineligible for payment of compounded tax under the said clause merely for the reason that the contract also involves work of the said categories]

4 [(iii) any contractor who had opted for payment of tax in accordance with the provisions of sub-section (7) or sub-section (7A) of section 7 of the Kerala General Sales Tax Act, 1963 (15 of 1963) in respect of any works contract prior to the date of coming into force of this Act, part of which remains to be executed on such date, such contractor may continue to pay tax in respect of the transfer of goods involved in the unexecuted portion of such contracts, at the rate specified in sub-section (7) or sub-section (7A) of said Act.]

12[Provided further that this sub-clause shall not be applicable to any works taken up after 31st March, 2005 as a subsequent part or phase of the original work for which option had been filed under sub-section (7) or (7A) of section 7 of Kerala General Sales Tax Act, 1963 (15 of 1963):

Provided also that the rate under this sub-clause shall be applicable only for the payments received up to 31st March, 2007 in respects of all works other than works awarded by the Government.]

12[(iv) for each cone crusher 30[Rs. 15,00,000 per annum]]

(b) Any dealer producing granite metals with the aid of mechanized crushing machine may, at his option, instead of paying tax in accordance with the provisions of the said sections, pay tax at the following rates, namely:-

11[(i) for each crushing machine of size not exceeding 30.48 cm x 22.86 cm = Rs. 50,000 per annum;]

13[(ii) for the each crushing machine of size exceeding 30.48 cm x 22.86 cm but not exceeding 40.64 cm and 25.40 cm = 28[Rs. 1,40,000 per annum;]

14[(iii) for the each crushing machine of size exceeding 40.64 cm x 25.40 cm = 29[Rs 2,80,000 per annum];]

Explanation.-Primary crusher shall also be reckoned for the purpose of computation of the quantum of compounded tax."

2["Explanation : For the purposes of this clause, primary crusher shall also be reckoned for the purpose of computation of the quantum of compounded tax and the rate applicable for primary crusher shall be fifty per cent of the rates mentioned in items (i), (ii) and (iii) above."];

12[Provided that in the case of dealers, who opted to pay compounded tax under this clause, no separate assessment shall be made in respect of m-sand produced by them.]

31[Provided further that notwithstanding anything contained in this clause, dealers with a single crushing machine of size not exceeding 30.48 cm × 22.86 cm shall pay rupees twenty five thousand only per annum and those with a single crushing machine of size above 30.48 cm × 22.86 cm but not exceeding 40.64 cm × 25.40 cm shall pay rupees one lakh only per annum, as tax under this clause.]

3[(c) (i) Any dealer in cooked food and beverages, including beverages prepared by him, other than a dealer supplying cooked food or beverages to any airline service company or institution or shipping company for serving in air craft, ships or steamer or served in air craft, ship, steamer, bar attached hotel or star hotel may, at his option, instead of paying tax in accordance with the 8[provisions of sub-section (1) of section 6 but subject to payment of tax, if any, payable under sub-section (2) thereof, pay tax at half per cent of the turnover of cooked food and beverages prepared by him 10 [and also on the turnover of other goods in respect of which he is not the dealer effecting first taxable sale, as defined in the explanation under sub-section (5) of section 6]

4 [(ii) Any bar attached hotel, not being a star hotel of and above three star or a club or a heritage hotel may, at its option, instead of paying tax in accordance with the provisions of section 6, but subject to such conditions and restrictions as may be prescribed, pay tax at 12.5% of the turnover of cooked food and beverages prepared by it, calculated at 15% of the turnover of foreign liquor

estimated under section 7 of the Kerala General Sales Tax Act, 1963 (15 of 1963) 10 [or one hundred and fifteen per cent of the tax paid or payable under the Kerala General Sales Tax Act, 1963 (15 of 1963) or under this Act in respect of the highest turnover for the previous consecutive three years, immediately preceding the year to which the option relates, whichever is higher.]

"Explanation : For the purposes of this clause "bar attached hotel" shall mean a hotel or restaurant or club or any other place which is licensed under the Foreign Liquor Rules to serve foreign liquor falling under Sl. No. 2 of the Fourth Schedule 4 [but shall not include any hotel or restaurant, not being a star hotel, which is licenced to serve only beer]

21[Provided further that, where a dealer had paid tax under this sub-clause for the previous year, the tax payable for the succeeding year under this clause shall be one hundred and fifteen per cent of such tax paid during the previous year.]

(d) Any dealer who transfers the right to use Video Cassette or 9 [Compact Disc] may, instead of paying tax in accordance with the provisions of section 6, pay tax at the rate of one thousand rupees per year for every main or branch shop situated in any place within the limits of any Municipal Corporation or Municipality and rupees five hundred per year for any main or branch shop situated in any other place or places

(e) Any dealer, who is an importer or a manufacturer who is not entitled to any deferment of tax under section 32, of medicines and drugs falling under the Third schedule may, at his option, pay, in such manner and subject to such conditions and restrictions as may be prescribed, in lieu of the tax payable by him on such goods under sub-section (1) of section 6, tax at the rate of 4 per cent of the maximum retail price of such goods.

Explanation: For the purpose of this clause, maximum retail price in respect of the goods mentioned means the maximum price printed on the package of any goods at which such goods may be sold to the ultimate consumer 10 [and in respect of supplies to Government of Kerala, where such price is not so printed on the package, the price charged on the sales to Government]

Provided that where a registered dealer has purchased any goods,-

(a) from an importer or a manufacturer who has opted for payment of tax under this clause; or

4 [(b) from another registered dealer where the tax on the maximum retail price of such goods was paid in the state on an earlier sale, such dealer shall, notwithstanding anything contained

elsewhere in the Act, but subject to such conditions and restrictions as may be prescribed, be exempt from payment of tax under sub-section (1) of section 6 in respect of the sale of such goods and be entitled to recover from the buyers the amount of tax paid by him at the time of purchase of such goods and the turnover of such goods shall not be included in the total turnover for the purpose of sub-section (5) of section 6 where the dealer opts for payment of tax in accordance with the said subsection in respect of goods other than medicines and drugs]

10[Provided further that a dealer who opts payment of tax under this clause shall not allow any trade discount or incentive in terms of quantity of goods in relation to any sale of goods covered under the clause, effected by him, for the purpose of calculating his tax liability.]

10[(f) (i) any dealer in ornaments or wares or articles of gold, silver or platinum group metals including diamond may at his option, instead of paying tax in respect of such goods in accordance with the provisions of section 6, pay tax at,-

(a) one hundred and fifteen percent, in case their annual turnover for the above goods for the preceding year was rupees ten lakhs or below;

(b) one hundred and twenty percent, in case their annual turnover for the above goods for the preceding year was above rupees ten lakhs and upto rupees forty lakhs;

(c) one hundred and thirty-five percent; in case their annual turnover for the above goods for the preceding year was above rupees forty lakhs and upto rupees one crore; and at

(d) one hundred and fifty percent; in case their annual turnover for the above goods for the preceding year exceeded rupees one crore; of the highest tax payable by him as conceded in the return or accounts, or tax paid by him under this Act, whichever is higher, for a year during any of the three consecutive years preceding that to which such option relates:

Explanation 1:- Where a dealer had not transacted any business for the last three years consecutively, the highest tax paid or payable for the year during the year or years he transacted business shall be considered for the above purpose.

17[Explanation 2:- Where during any such preceding year, the dealer had not transacted business for any period in that financial year, the tax payable for the twelve months shall be calculated proportionately on the basis of the tax payable or the turnover conceded, as the case may be, for the period during which such

dealer had transacted business.]

Explanation 3:- Dealers opting for payment of tax under this clause shall pay compounded tax in respect of all their branches existing in the year 18[to which the option relates.]

19Explanation 4:- Where a dealer has not opted to pay compounded tax with respect to a new branch opened in 2008-09, the compounded tax payable for such branch for the year 2008-09 shall be notionally fixed as the average of the compounded tax paid for the principal place and branches in that year and if the new branch opened is the first branch, the compounded tax payable for it shall be the same as that payable for the principal place of business.

Explanation 5:- Where a dealer opens a new branch in the current year, the additional compounded tax payable under this clause in respect of such branch shall be the average of the tax payable by him in respect of his principal place of business and all branches.

20[***]

21[Explanation 6:- Where a dealer has opted for payment of tax under this clause for the first time in 232010-11 and has commenced business only in 232009-10] and the tax payable as per return or account during 232009-10 is less than the output tax payable, then the tax payable for 23 [2009-10] shall be notionally re-determined on the basis of output tax for determining the tax liability for 23 [2010-11]].

22[Explanation 7.- Tax payable as conceded in the accounts includes the tax payable on suppressed turnover subsequently detected also.]

24[Explanation 8.- Where a dealer who had opted and paid tax under this clause during previous years with respect to a branch that had remained closed during the whole of the year 2009-10, for the purpose of determining the compounded tax payable for 2010-2011, the tax paid in respect of that branch shall not be reckoned.]

Provided that a dealer who opts for payment of tax under this clause may collect tax on the sales at the rate not exceeding the rate prescribed for the commodity under this Act, but where the tax so collected during the year is in excess of the tax payable for the year under this clause, the tax collected in excess shall be paid over to Government in addition to the tax payable under this clause.

(ii) The assessing authority, for valid and sufficient reasons, such as shifting of place of business, holding of stock exceeding double the quantity held in the previous year, furnishing of false information, suppression of relevant information, failure to furnish such

information demanded, may refuse permission to pay tax under this section and cancel the permission if any granted:

Provided that no orders under this sub-clause shall be issued without giving the dealer an opportunity of being heard and without prior approval of the District Deputy Commissioner:

(iii) Notwithstanding anything contained in sections 55 or 60 of this Act, orders under sub-clause (ii) shall be appeal able only to the Appellate Tribunals.

(iv) In case where permission has been cancelled, the amount, if any paid based on the permission, shall be apportioned against the output tax due of the dealer.

25[(v) Where a dealer had paid tax under this clause for the previous year, the tax payable for the succeeding year under this clause shall be,

(a) one hundred and five percent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year was rupees ten lakhs or below;

(b) one hundred and ten percent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year was above rupees ten lakhs and upto rupees forty lakhs;

(c) one hundred and fifteen per cent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year was above rupees forty lakhs and up to rupees one crore; and

(d) one hundred and twenty five per cent of such tax paid during the previous year, in case their turnover for the above goods for the preceding year exceeded rupees one crore:

Provided that the tax payable under this sub-clause by the dealers covered under Explanation 6 of this clause shall be at the appropriate percentage of tax mentioned in (a), (b), (c) or (d) above, of the tax re-determined under the said Explanation.]

26[Where a dealer who opts for compounding under this clause has been transacting business under a brand name, the compounded tax payable under this clause shall not be less than the compounded tax payable had the business been run as a branch of the franchisee or of other franchisees.]

32[(vi) Where a dealer who opts for compounding under this clause has been transacting business under a brand name, the compounded tax payable under this clause shall not be less than the compounded tax payable had the business been run as a branch of the franchisee or of other franchisees.]

27[(g) Any dealer in poultry or poultry meat which are brought from outside the State may, at his option, instead of paying tax in accordance with the provisions of the said section, pay tax on the basis of the floor value fixed by the Commissioner from time to time at the rate of 12.5% during the time of entry of goods into the State.]

1. Substituted for "(a) any works contractor who is not an importer may, at his option, instead of paying tax in accordance with the provisions of the said sections, pay tax at 2% of the whole contract amount which shall be deducted from every payment made by the awarder, including advance payments, and remitted to Government in such manner as may be prescribed.

2. Substituted for the words" Explanation.-Primary crusher shall also be reckoned for the purpose of computation of the quantum of compounded tax" by The Kerala Finance Act, 2005..

3. Substituted for (c) Any dealer in cooked food and beverages including beverages prepared by him, other than a dealer supplying cooked food or beverages to any airlines, bar attached hotel or star hotel may, at his option, instead of paying tax in accordance with the provisions of section 6, pay tax at one per cent of the taxable turnover.

Explanation.-For the purpose of this clause "Bar attached Hotel" shall mean a hotel or restaurant which is licensed under the Foreign Liquor Rules to serve foreign liquor or beer specified in the Fourth Schedule.

(d) Any dealer in lottery ticket may, at his option, pay, in lieu of the tax payable under those sections, licence fee at the following rates, namely:-

1. Daily lotteries : Rs. 10,000 per draw
2. Weekly Lotteries : Rs. 20,000 per draw
3. Bi-weekly Lotteries : Rs. 25,000 per draw
4. Monthly Lotteries : Rs. 50,000 per draw
5. Bumper, Super/Festival Bumper Lotteries : Rs. 1,00,000 per draw
6. Mega Bumper Lotteries : Rs. 3,00,000 per draw

Provided that in the case of on-line lotteries, in addition to the above, compounded tax at ten per cent of such rates shall be paid for each branch, franchisee or outlet as the case may be" by The Kerala Finance Act, 2005..

4 . Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.

5. Substituted by the Kerala Value Added Tax (Amendment) Act,

2005 for the words "(i) any works contractor who is not an importer or a dealer effecting first taxable sale in the State may, at his option, instead of paying tax in accordance with the provisions of the said sections, pay tax at two per cent of the whole contract amount.

6. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "six per cent"

7. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "Explanation: "First taxable sale" for the purpose of this section shall mean the sale of taxable goods effected by a registered dealer immediately after the import of such goods into the State or its manufacture in the State or after its purchase from a person other than a registered dealer in the State, as the case may be." ;

8. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "provisions of section 6, pay tax at one per cent of the taxable turnover.

9. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "Computer Disc".

10. Inserted vide the Kerala Finance Act, 2006.

11. Substituted vide the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007 for:

"(i) for each crushing machine of size not exceeding 30.48 cm x 22.86 cm = Rs. 30,000 per annum;"

12. Inserted vide the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007.

13. Substituted vide the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007 for:

"(ii) for each crushing machine of size exceeding 30.48 cm x 22.86 cm but not exceeding 40.64 cm x 22.86 cm = Rs. 90,000 per annum;"

14. Substituted vide the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007 for:

"(iii) for each crushing machine of size exceeding 40.64 cm x 22.86 cm = Rs. 1,80,000 per annum;"

15. Substituted vide the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007 for: "four hundred per cent".

16. Omitted vide the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007. Prior to omission it read as: "or tax payable as per returns or accounts whichever is higher for the preceding year".

17. In clause (f), sub-clause (i) explanation II was substituted vide Notification No.Kerala Finance Act, 2009, dated 01/04/2009

clause (f), sub-clause (i) explanation II had as follows up to 31/03/2009

Explanation 2:- Where during any such preceding year the dealer had not transacted business for any period in that financial year, the tax payable for the twelve months shall be calculated proportionately on the basis of the tax payable for the period during which such dealer had transacted business.

18. In clause (f), sub-clause (i) explanation III for the words "previous to the year in which the option relates" was substituted the words "to which the option relates" vide Notification No. Kerala Finance Act, 2009, dated 01/04/2009

19. In clause (f), sub-clause (i) explanation IV was substituted vide Notification No. Kerala Finance Act, 2009, dated 01/04/2009

clause (f), sub-clause (i) explanation IV had as follows up to 31/03/2009

Explanation 4:- Where a dealer has not transacted business in a new branch for any period in that financial year the tax payable for the twelve months shall be calculated proportionately on the basis of the tax payable for the period during which such dealer had transacted business.

20. In clause (f), sub-clause (i) explanation V last sentence was omitted vide Notification No. Kerala Finance Act, 2009, dated 01/04/2009

21. In clause (f), sub-clause (i) explanation (VI) was substituted vide Notification No. Kerala Finance Act, 2009, dated 01/04/2009

clause (f), sub-clause (i) explanation (VI) had as follows up to 31/03/2009

Explanation 6:- Where a dealer has opted for payment of tax under this clause for the first time in 2007-08 and the tax payable in 2006-07 as per return or accounts is less than the output tax, the tax payable under this clause for 2007-08 shall be notionally redetermined on the basis of output tax for determining the tax liability for 2010-11:

22. In clause (f), sub-clause (i) after explanation VI, explanation VII was inserted vide Notification No. Kerala Finance Act, 2009, dated 01/04/2009.

23. In clause (f), in sub-clause (i), in Explanation 6, the figures and symbol "2008-09" wherever they occur, the figures and symbol "2009-10" and the figures and symbol "2009-10" wherever they occur, the figures and symbol "2010-11" were substituted vide Notification No. Kerala Finance Act, 2010, dated 31/07/2010 w.e.f. 01/04/2010.

24. In clause (f), in sub-clause (i), after Explanation 7, Explanation 8 was inserted vide Notification No.Kerala Finance Act, 2010, dated 31/07/2010 w.e.f.01/04/2010.
25. In clause (f), sub-clause (v) was substituted vide Notification No.Kerala Finance Act, 2010, dated 31/07/2010 w.e.f.01/04/2010.
in clause (f), sub-clause (v) had as follows up to 31/03/2010
(v) Where a dealer had paid tax under this clause for the previous year, the tax payable for the succeeding year under this clause shall be one hundred and fifteen per cent of such tax paid during the previous year and in case of dealers covered under Explanation 6 of this clause, one hundred and fifteen per cent of the tax so re-determined."
26. in clause (f), after sub-clause (v), sub-clause (vi) was inserted vide Notification No.Kerala Finance Act, 2010, dated 31/07/2010 w.e.f.01/04/2010.
27. In clause (f), clause (g) was inserted vide Notification No.Kerala Finance Act, 2010, dated 31/07/2010 w.e.f.01/04/2010.
28. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 Prior to omission it read as: "Rs. 1,50,000 per annum"
29. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 Prior to omission it read as: "Rs. 3,00,000 per annum"
30. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 Prior to omission it read as: "Rs. 7,50,000 per annum"
31. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.
32. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

9. Burden Of Proof :-

The burden of proving that any transaction of a dealer is not liable to tax under this Act shall lie on such dealer.

10. Deduction Of Tax At Source :-

1[(1) Every awarder shall deduct from every payment, including advance payment, made by him to any works contractor liable to pay tax under section 6, in relation to any works contract awarded, the tax payable by the contractor in respect of such contract under that section, whether the transfer of goods involved in the

execution of works contract is in the form of goods or not, and remit it to Government,³[on or before the fifth day of the month succeeding the month in which such deduction is made] in the prescribed manner,. Every such awarder shall also file such return as may be prescribed.

2[Provided that in respect of works contract executed under the Sampurna Gramin Rozgar Yojana or the Beneficiary Committees using the Member of Parliament/Member of Legislative Assembly Funds or Natural Calamity Relief Funds or Sarva Siksha Abhiyan Funds, where the total amount in respect of individual contract does not exceed ten lakh rupees, the maximum amount deductible under this section shall not exceed four per cent of the whole contract amount.]

(2) For the purposes of sub-section (1) the awarder shall obtain from the contractor a declaration in the prescribed form, showing his tax liability in relation to such works contract:

Provided that the awarder shall obtain from the contractor quarterly certificate issued by the assessing authority showing the tax liability or tax remittances, as the case may be, of the contractor in relation to the contract up to the end of the previous quarter:

Provided further that the awarder shall, before making final payment to the works contractor in respect of any contract, obtain a liability certificate from the assessing authority.

(3) If any awarder effects any payment without deduction of the tax as provided under sub-section (1) or after making such deductions, fails to remit the same to Government within the time limit specified under the said subsection, the awarder and any person or persons responsible for such deduction on behalf of the awarder, including a Director, Manager, Secretary or other officer of a company, shall be jointly and severally liable for payment of such amounts to the Government forthwith as if it were a tax due from him.

Explanation: For the purposes of this section :

(1) "company" means any body corporate and includes a firm or other association of individuals, or a Co-operative society; and

(2) "Director" in relation to a firm, means partner in the firm."]

1. Substituted for "(1) Every awarder shall deduct from every payment, including advance payment, made by him to any works contractor liable to pay tax under section 6, where the works contractor is registered under section 15, the tax payable by such works contractor or an amount equal to four per cent of the amount payable by such awarder to the contractor, whichever is less and

where the works contractor is not so registered, the tax payable or an amount equal to eight per cent of the amount payable by the awarder to the works contractor, whichever is less, whether the transfer of goods involved in the execution of works contract is in the form of goods or not, and remit it to the Government within five days from the date of such deduction in the prescribed manner. Every such awarder shall also file such return as may be prescribed:

Provided that no deduction under this sub-section shall be made out of any payment made to any contractor where such payment relates to an inter- state sale, outside State sale or sale in the course of import.

(2) If the awarder effects any payment without deduction of the tax as provided under subsection (1) or after making such deductions, fails to remit the same to the Government within the time limit specified under sub-section (1), the whole amount of tax payable shall be recovered from the awarder and all provisions of this Act for the recovery of tax including those relating to levy of interest and penalty shall apply as if the awarder is the assessee for the purposes of this Act " by The Kerala Finance Act, 2005.

2 . Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.

3. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "within five days from the date of such deduction

11. Input Tax Credit :-

11[(1) Subject to the other provisions of this section, any registered dealer, liable to tax under sub-section (1) of section 6, shall be eligible for input tax credit.]

(2) 3["In respect of capital goods purchased by a dealer 10[the value of which exceeds such limit as may be prescribed] input tax credit shall be allowed over a period of three years from the date of commencement of commercial production or from the date from which the capital goods are put to use, whichever is later, in such manner and subject to such conditions as may be prescribed."]

10[Provided that input tax credit on capital goods for industrial units including those which have undertaken expansion, diversification or modernisation shall be allowed over a period twelve months from the date of commencement of commercial production or from the date from which the capital goods are put to

use, whichever is earlier from 1st day of April, 2006.]

(3) Subject to the provisions of sub-section (4) to (13), input tax credit shall be allowed to a registered dealer in respect of a return period against 4["output tax payable by him"] for such period and the dealer shall pay to Government, the balance of the output tax in excess of the input tax credited in the manner prescribed.

2[Provided that no input tax credit shall be allowed to any amount illegally collected by way of tax as specified in sub-section (3) (a) of Section 30 of the Act :

Provided also that where any goods purchased in the state are subsequently sold at subsidized price, the input tax allowable under the subsection in respect of such goods shall not exceed the output tax payable on such goods.]

10[Provided also that where any goods purchased in the State are subsequently sent to outside the State or used in the manufacture of goods and the same are sent out side the State otherwise than by way of sale in the course of inter-State trade or export or where the sale in the course of inter-State trade is exempted from tax, input tax credit under this section shall be limited to the amount of input tax paid in excess of the rate specified under sub-section (1) of section 8 of the Central Sale Tax Act, 1956 (Central Act 74 of 1956), on the purchase turnover of such goods sent outside the State:

Provided also that where it is found that the dealer claiming input tax credit under this section has charged tax under section 6 on the turnover of goods, without making any deduction in respect of the tax paid under this Act, for which input tax credit is allowed to him under this section, the input tax credit availed of by him shall be disallowed:

Provided also that input tax credit shall not be available in respect of the tax paid on the turnover subsequently allowed as discount, and shall be disallowed where it is found that the dealer has claimed input tax credit under this section on such turnover or of such goods used in the manufacture of goods sent outside]

15[(3A) Notwithstanding anything contained in this Act, the tax collected by registered dealers under this Act at four percent on the sales of coconut oil, copra and coconut oil cake for the return periods of May, 2007 and June, 2007 shall be deemed to have been validly collected.]

(4) Unregistered dealers or dealers paying presumptive tax under sub-section (5) of section 6 or dealers paying compounded tax under section 8 or dealers who transfer the right to use goods

under clause (c) of sub-section (1) of section 6 shall not be eligible for input tax credit.

10[Provided that where a dealer has opted to pay tax under section 8 in respect of certain transactions and is liable to pay tax under sub-section (1) of section 6 in respect of others, he shall be eligible for input tax credit only on the purchases of taxable goods made in relation to the sales in respect of which he pays tax under sub-section (1) of section 6;

Provided further that notwithstanding anything contained elsewhere in the Act, manufacturers of medicine who have opted for payment of compounded tax under clause (e) of section 8 shall be eligible 13[with effect from 1st April, 2005] for input tax credit, for the tax paid under this Act, under the Kerala Tax on Entry of Goods into Local Areas Act, 1994, on purchase of raw materials, packing materials and capital goods used exclusively for the manufacture of own taxable goods.]

(5) No input tax credit shall be allowed for the purchases, -

(a) from an unregistered dealer or from a dealer not liable to tax under section 6 or from a dealer whose registration has been cancelled;

(b) from a dealer paying presumptive tax under sub-section (5) of section 6;

(c) from a dealer paying compounded tax under section 8;

(d) of goods from outside the State in the course of inter State trade or commerce or otherwise in respect of tax paid on such purchase;

(e) of goods which are used in the manufacture, processing or packing of goods specified in the First Schedule and the Fourth Schedule;

(f) of goods specified in the Fourth Schedule;

(g) of goods which are used as fuel in motor vehicles or vessels, 1[***]or stores;

1[(h) of motor vehicles where such motor vehicle is sold as a used motor vehicle except where such motor vehicle is purchased as a used motor vehicle.]

(i) 1[***]

(j) which relates to goods sold by a principal through his agent in respect of which the principal has claimed input tax credit or vice versa;

(k) of goods remaining unsold at the time of closure of business;

(l) of goods which are used in the manufacture, processing or packing of goods, where such manufactured, processed or packed

goods remain unsold at the time of closure of business;

(m) of goods where tax invoice in the prescribed form is not available with the dealer or there is evidence that the same has not been issued by the selling dealer;

(n) by a dealer who is exempted from payment of tax;

1[(o) of goods notified under clause (x) of section 2]

5[Explanation: For the purpose of clause (g) "stores" shall not include spare parts or tools in relation to any goods to which the provisions of this section applies]

14[Provided that where a dealer remits differential tax in accordance with the provisions of the Act, he may, for the period up to 16[30th September, 2010], issue debit note for the tax amount subsequently remitted, to the purchasing dealer to claim input tax credit to the extent of the tax covered in the debit note subject to such condition as may be prescribed.]

(6) If the input tax of a dealer for a return period is more than the out put tax of that return period, the difference between the input tax and the out put tax shall be first adjusted against any interest, tax or any other amount due or demanded under this Act, from the dealer for any previous return period (s) 5[and then to the tax payable by the dealer on the sales in the course of inter-state trade] and the balance, if any, shall be carried forward to the next return period for the purpose of allowing input tax credit in the succeeding return period.

7[Provided that where the excess input tax so carried forward cannot be fully adjusted during the last return period of that year, the excess input tax credit so remaining unadjusted shall be refunded to the dealer as if it were a refund accrued under section 13].

12[(7) If goods in respect of which input tax credit has been availed of are subsequently used, fully or partly, for purposes in relation to which no input tax credit is allowable under the section, the input tax credit availed of in respect of such goods shall be reverse tax.]

(8) The reverse tax as determined under sub-section (7), shall be deemed to be an amount due under this Act.

8[(9) Any dealer who claims input tax credit under this section in respect of any purchase shall keep the original tax invoice for such purchase (duly filled in and signed and issued by the selling dealer) wherein the input tax has been separately charged, and produce for verification as and when required by any authority empowered under this Act].

(10) Notwithstanding anything contained in any other provisions of this Act, a dealer who purchases goods from another dealer whose Certificate of Registration is suspended, shall not be eligible for input tax credit on such purchases of goods, made during the period of suspension of the Certificate of Registration.

(11) Notwithstanding anything contained in any other provisions of this Act, a dealer whose Certificate of Registration is suspended shall not be entitled to claim any input tax credit during the period of suspension of the Certificate of Registration.

(12) A registered dealer who intends to claim input tax credit under this section shall, for the purpose of determining the amount of input tax credit, maintain the accounts and such other records as may be prescribed, in respect of purchases, supplies and sales effected by him in the State.

2[(13) Subject to the provisions of sub-sections (4) to (7) and subsections (9) to (12), input tax credit shall be allowed to a registered dealer in respect of the tax paid under the Kerala General Sales Tax Act, 1963 (15 of 1963) where the tax paid by the dealer who sold the goods to such registered dealer or by any previous seller, or the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994), in respect of goods purchased by him during a period of one year immediately preceding the date of commencement of this Act, subject to such conditions and restrictions as may be prescribed, where such goods are-

(i) held as opening stock on such date and sold or used in the manufacture of taxable goods or used in the execution of works contract or used as containers or packing materials for the packing of taxable goods in the state for sale thereafter; or

(ii) used in the manufacture of taxable goods or as packing materials for the packing of taxable goods and such manufactured or packed goods are held as opening stock on such date; or

(iii) used in the manufacture of taxable goods and are held as opening stock on such date as work in process.]

Provided that the assessing authority may adjust any amount accruing to a dealer as input tax credit under this sub-section towards any tax or other amount due from the dealer, under this Act or under the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963) or the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994).

5[Provided further that where it is found on audit that the dealer claiming input tax credit under this sub-section has charged tax

under section 6 on the turnover of such goods without making any deduction in respect of the tax paid under the Kerala General Sales Tax Act, 1963 (15 of 1963) for which input tax credit is allowed to him under this sub-section, the input tax credit availed of by him shall be liable to be disallowed to that extent and the input tax credit so disallowed shall be deemed to be reverse tax due under sub-section (7)].

10[Provided also that no input tax credit under this sub-section shall be allowed in respect of tax paid under the Kerala General Sales Tax Act, 1963 (15 of 1963) on medicines and drugs falling under the Third Schedule to this Act and turnover of sale of such medicines and drugs shall not be included in the taxable turnover of any dealer effecting sales of such medicines and drugs, subject to such conditions and restrictions as may be prescribed.]

Explanation : For the purposes of this sub-section "input tax" means tax paid by one registered dealer under the Kerala General Sales Tax Act, 1963 (15 of 1963) to another such dealer or, where the goods are liable to tax under the Kerala General Sales Tax Act, 1963 (15 of 1963) at the point of first purchase or last purchase, 5[or under section 5A] as the case may be, the tax paid by the dealer claiming input tax credit under this sub-section on the purchase 5[or tax paid by such dealer under the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994)].

1. Omitted by The Kerala Finance Act, 2005 and reinserted by the Kerala Finance Act, 2006

2. Inserted by The Kerala Finance Act, 2005

3. Substituted for the words "In respect of capital goods purchased by a dealer manufacturing taxable goods for sale, input tax credit will be allowed over a period of seven years from the date of commencement of commercial production or from the date from which the capital goods are put to use, whichever is later, in such manner and subject to such conditions as may be prescribed" by The Kerala Finance Act, 2005.

4.Substituted for the words "the output tax paid by him" by The The Kerala Finance Act, 2005.

5. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.

6. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the following entry "****"

7. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the following words "Provided that where the excess input tax so carried forward cannot be fully adjusted during the last

return period of that year and the output tax for the subsequent year is less than the excess input tax credit so remaining unadjusted, the amount by which the output tax for the subsequent year falls short of the excess input tax credit so remaining unadjusted, shall be refunded to the dealer as if it were a refund accrued under section 13."

8. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the following words " No input tax credit shall be allowed to a registered dealer in respect of any purchases unless he furnishes the original tax invoice (duly filled in and signed and issued by the selling dealer) and the input tax has been separately charged and shown in the original tax invoice for the relevant purchases.

9. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the following words "(13) Subject to the provisions of sub-sections (4) to (7) and subsections (9) to (12), input tax credit shall be allowed to a registered dealer in respect of the tax paid under the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), in respect of goods purchased by him during a period of one year immediately preceding the date of commencement of this Act and held as opening stock on such date and sold or used in the manufacture of taxable goods or used in the execution of works contract or for use as containers or as packing materials for the packing of taxable goods in the State for sale thereafter, against the output tax payable by him, subject to such conditions and restrictions as may be prescribed :

10. Inserted vide the Kerala Finance Act, 2006

11. Substituted by the Kerala Finance Act, 2006 for the following words

(1) Subject to other provisions of this section, any registered dealer other than those paying presumptive tax under sub-section (5) of section 6 or those paying compounded tax under section 8, who makes purchases from a registered dealer, of taxable goods within the State for resale or for use by him in the manufacture of taxable goods other than those coming under Fourth Schedule, for sale or for use in the execution of works contract or for use as containers or as packing materials for the packing of taxable goods in the State for sale, shall be eligible for input tax credit.

12. Substituted by the Kerala Finance Act, 2006 for the following words

"(7) If goods are purchased in the course of business during any return period for any purpose mentioned in sub-section (1) and are

subsequently used, fully or partly, for purposes other than those specified in the said sub-section, or has remained as unsold at the time of closure of business, " in relation to such goods" the input tax on such goods used otherwise or goods remained as unsold at the time of closure shall be the reverse tax for that return period which may be determined in the manner prescribed."

13. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007.

14. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2005.

15. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

16. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 for the following : - "30th June, 2009"

12. Special Rebating In Certain Cases :-

(1) 1[In calculating the net tax payable by a dealer for a return period, there shall be deducted from the tax payable for the return period, a sum equal to,-

2[(a) the tax paid under sub-section (2) of section 6; and

(b) the tax paid under section 3 of the Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) on the import of any goods, other than those included in the fourth schedule; where such goods are intended for re-sale or for use in the manufacture of taxable goods or for use in the execution of works contract or for use as containers or packing materials for the packing of taxable goods in the state

Provided that where the special rebate is in respect of capital goods, the same shall be allowed over a period of three years and all the conditions and restrictions applicable to input tax credit under sub-section (2) of section 11 shall apply to the special rebate under this section also

Provided also that where the goods 6[except plywood, packing cases, splints and veneers] in respect of which tax is payable under sub-section (2) of Section 6 is sold in the State or in the course of interstate trade or used in the manufacture of taxable goods in the month in which it is purchased, the special rebate allowable in respect of such goods resold or sold in the course of inter-state trade 4[***] shall be deducted from the tax payable under sub-section (1) of section 6 or under the provisions of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), where the liability under

sub-section (2) of Section 6 has been created in respect of such purchase].

5[Provided also that where the goods in respect of which tax is payable under sub-section (2) of section 6 is sold in the State or in the course of interstate trade or used in the course of manufacture of taxable goods in the month in which it is purchased, the special rebate allowable in respect of such goods resold or sold in the course of interstate trade or used in the manufacture of goods liable to pay tax under this Act or Central Sales Tax Act, 1956 may be availed in the month itself.]

2[(2) unregistered dealers or dealer paying presumptive tax under sub-section (5) of section 6 or dealer paying compounded tax under section 8 shall not be eligible for rebate under sub-section (1).

(3) If the rebate allowed under sub-section (1) and the input tax credit allowed under section 11 is more than the output tax for that return period, the amount by which the sum of the input tax credit and rebate under sub-section (1) is in excess of the output tax for the return period shall be treated in the same manner as input tax under sub-section (6) of section 11, as if such rebate were also input tax credit accrued under that section.

(4) Where rebate is claimed under sub-section (1) in respect of any goods during a return period and the goods are subsequently used, fully or partly for purposes other than those specified in the said sub-section, or has remained as unsold at the time of closure of business, in relation to such goods, the rebate claimed on such goods used otherwise or remained as unsold at the time of closure shall be the reverse tax for that return period which may be determined in the same manner as if it were a reverse tax accrued under sub-section (7) of section 11]

1. Substituted for the words "(1) In calculating the net tax payable by a dealer for a return period there shall be deducted from the tax payable for the return period as specified under sub-section (3) of section 11, a sum equal to the tax levied under subsection (2) of section 6, where such goods are sold or used in the manufacture of taxable goods for sale liable to tax either under this Act or under the Central Sales Tax Act, 1956 (Central Act 74 of 1956)".

Provided that where the goods are sold in the course of interstate trade or commerce, the rebate under this section shall not exceed the amount calculated at the rate specified under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) on the purchase turnover of goods sold.

2. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.
3. Inserted vide the Kerala Finance Act, 2006.
4. Omitted vide Kerala Finance Act, 2006.
5. Substituted vide the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007 for:
"3[Provided also that where the goods in respect of which tax under subsection (2) of section 6 or under section 3 of the Kerala Tax on Entry of Goods into Local Areas Act, 1994 has been paid, are sent outside the State or used in the manufacture of goods and the same are sent outside the State, otherwise than by way of sale in the course of inter-state trade or export or where the sale in the course of inter-state trade is exempted from tax, the special rebate under this section shall be limited to the amount of such tax paid in excess of the rate specified under sub-section (1) of section 8 of the Central Sale Tax Act, 1956 (Central Act 74 of 1956) :
Provided also that where the goods in respect of which tax under subsection (2) of section 6 or under section 3 of the Kerala Tax on Entry of Goods in to Local Areas Act, 1994 has been paid and where such goods are resold in the State at reduced rate or a part of which has been resold and the balance disposed in the state otherwise than by way of sale or used in the manufacture of taxable goods, then the special rebate under this section shall not exceed the output tax payable in respect of such goods or goods manufactured out of such goods.]".
6. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

13. Refund Of Input Tax In The Case Of Export Or Inter-State Sale :-

- 1 [(1) Every sale in the course of export shall be a zero rate sale.
- (2) Where input tax has been paid in respect of the purchase of any goods including capital goods, except those goods coming under the Fourth Schedule, and such goods are either,-
 - (i) sold in the course of export; or
 - (ii) sold in the course of inter-State trade or commerce; or
 - (iii) sent to outside the State otherwise than by way of sale in the course of inter-State trade; or
- 2[(iv) (a) used or consumed in the manufacture of goods, other than those falling under the Fourth Schedule, or used as containers or as packing materials for such goods and such manufactured

goods are sold in the course of export; or

(b) used or consumed in the manufacture of taxable goods or used as containers or as packing materials of such goods manufactured and such manufactured goods are sent outside the State either by way of sale in the course of inter-state trade or commerce or otherwise; or]

(v) used as Capital goods; the input tax paid on such goods shall be refunded to the person making such sales in the course of export or in the course of inter-State trade or commerce or sending such goods to outside the State, as the case may be, in such manner and subject to such conditions as may be prescribed :

Provided that the dealer claiming such refund shall not claim input tax credit on such purchases for any return period :

Provided further that where the goods are sent to outside the State otherwise than by way of sale in the course of inter-State trade or export or where the sale in the course of inter-State trade is exempted from tax, the refund under this section shall be limited to the amount of input tax paid in excess of the rate specified under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) on the purchase turnover of 3[such goods sent outside the State, re-sold or used in the manufacture] as the case may be

Provided also that in the case of capital goods, the refund of input tax will be allowed in such instalments as may be prescribed.

4[Explanation: For the removal of doubt it is hereby clarified that where input tax is paid on the purchase of Duty Entitlement Pass Book or any similar licence for the import of any goods and goods so imported are used, consumed or disposed of in the manner specified in this sub-section, the input tax paid on the purchase of such Duty Entitlement Pass Book or any similar licence shall for the purpose of this section and section 11, be deemed to be the input tax paid on the goods imported.]

(3) Nothing contained in sub-section (2) shall be construed as preventing the assessing authority from adjusting any amount due as refund under sub-section (1) towards any tax or other amount due from the dealer, under this Act or under the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963) or the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or The Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994).

(4) The provisions of this section shall apply to goods purchased by a dealer during a period of one year immediately preceding the date of commencement of the Act and held by such dealers as

opening stock on such date.

Explanation: For the purpose of this section,-

(a) a sale in the course of export means a sale falling under subsection (1) or sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(b) "input tax" includes tax paid under sub-section (2) of section 6, input tax covered by the Explanation to sub-section (13) of section 11 and the tax paid under the Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) on any taxable goods."

1 . Substituted for "(1) Where input tax has been paid under this Act in respect of purchase of any goods except those goods coming under Fourth Schedule, and such goods are either,-

(a) sold in the course of export out of the territory of India falling under sub section (1) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or

(b) sold in the course of inter-state trade or commerce; or

(c) consumed in the manufacture of goods other than those falling under the Fourth Schedule and the goods so manufactured are sold in the course of export to outside the territory of India falling under sub-section (1) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956); or

(d) Consumed in the manufacture of goods other than those goods falling under the First Schedule and Fourth Schedule and the goods so manufactured are sold in the course of inter-state trade or commerce, the input tax paid on such goods shall be refunded to the person making such sales in the course of export out of the territory of India or in the course of inter-state trade or Commerce as the case may be, in such manner and subject to such conditions, as may be prescribed: Provided that the dealer claiming such refund shall not claim input tax credit on such purchases for any return period: Provided further that the refund of input tax in relation to sales under clause (b) and (d) shall not exceed the amount calculated at the rate specified in sub-section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) on the turnover of purchases of such goods resold or used in the manufacture, as the case may be.

(2) Nothing contained in sub-section (1) shall be construed as preventing the assessing authority from adjusting any amount due as refund under sub-section (1) towards any tax or other amount due from the dealer, under this Act or under the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963), Central Sales Tax Act, 1956 (Central Act 74 of 1956) or Tax on Entry of Goods into

Local Areas Act, 1994 (15 of 1994) by The Kerala Finance Act, 2005.

2 . Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the following words "consumed in the manufacture of goods, other than those falling under the First Schedule or Fourth Schedule and the goods so manufactured are sent outside the State either by way of sale in the course of inter-State trade or commerce or otherwise; or

3 . Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the following words "such goods resold or used in the manufacture.

4. Inserted vide the Kerala Finance Act, 2006

14. Reimbursement Of Tax :-

1[Where tax has been collected by any dealer in the State on any sale effected under this Act to any official or personnel of,-

(a) any foreign diplomatic mission or consulate in India ; or

(b) the United Nations or any other similar international body, entitled to privileges under any convention to which India is a party or under any law for the time being in force ; or

(c) any consular or diplomatic agent of any mission, the United Nations or other body, the tax so collected shall be reimbursed to such person, mission, United Nations or other body in such manner as may be prescribed.";

1. Substituted for "Where tax has been collected by any dealer in the State from any agency of the United Nations Organization, the tax so collected shall be reimbursed to such agency of the United Nations Organization in such manner as may be prescribed "by The Kerala Finance Act, 2005.

CHAPTER 4

REGISTRATION AND PERMIT

15. Registration Of Dealers :-

(1) Every dealer whose total turnover in any year is not less than 1 [five lakh rupees] shall, and any other dealer may, get himself registered under this Act.

(2) Notwithstanding anything contained in sub-section (1)

(i) every casual trader;

(ii) every dealer, registered under the Kerala General Sales Tax Act, 1963 (15 of 1963) immediately before the date of commencement of this Act 2 [whose total turnover under the said Act for the year

preceding such date was not less than the limit specified under sub-section (1)]

(iii) every dealer registered under sub-section (3) of section 7 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);

(iv) every dealer who in the course of his business obtains or brings goods from outside the State or effect export of goods out of the territory of India;

(v) every dealer in bullion or specie or in jewellery of gold, silver or platinum group of metals;

(vi) every dealer residing outside the State, but carrying on business in the State;

(vii) every agent of a non-resident dealer

(viii) every commission agent, broker, delcredere agent, auctioneer or any other mercantile agent, by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal

2 [(ix) any contractor, and

(x) any State Government, Central Government, or Government of any Union Territory or any department thereof or any local authority/autonomous body" shall be substituted;] , shall get himself registered under this Act, irrespective of the quantum of his total turnover.

3 [(xi) any hallmarking unit.]

(3) Notwithstanding anything contained in the foregoing sub-sections, an authorized retail or wholesale distributor dealing exclusively in rationed articles under the Kerala Rationing Order, 1966, shall not be liable to get himself registered under this Act.

(4) The burden of proving that a dealer is not liable to be registered under this Act shall lie on that dealer.

(5) 4 [***]

1. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "two lakh rupees".

2. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005

3. Inserted vide The Kerala Finance Act, 2006

4. Omitted vide The Kerala Finance Act, 2006

15A. Compulsory Registration :-

1[Where a dealer liable to be registered under this Act has failed to inform the registering authority of his liability to be registered, the registering authority, after conducting such survey, inspection or enquiry, as may be prescribed, proceed to register such person as a dealer under this Act and thereupon all the provisions of

this Act and the Rules made thereunder, shall be binding on such person however, such dealer shall not be entitled to any benefits accruing from such registration.]

1. Inserted vide the Kerala Finance Act, 2006

16. Procedure For Registration :-

(1) An application for registration shall be made to such authority, in such manner and within such period as may be prescribed and shall be accompanied by a fee as specified in the table below:-

1[TABLE

(a)	Where the total turnover is less than [five lakh rupees]	Five hundred rupees
(b)	Where the total turnover is [five lakh rupees] and above but is less than ten lakh rupees	Seven hundred and fifty rupees
(c)	Where the total turnover is ten lakh rupees and above but is less than fifty lakh rupees	One thousand rupees plus Twenty-five rupees for each lakh or part thereof above ten lakh
(d)	Where the total turnover is fifty lakh rupees and above	Two thousand rupees plus fifty rupees for each lakh or part thereof above fifty lakh, so however that the total registration fee shall not exceed twenty thousand rupees

Provided that a dealer getting registered under clause (ii) of sub-section (2) of section 15 shall not be required to pay the registration fee specified in this sub-section; but only the fee for renewal of registration specified under sub-section (7) :

Provided further that where the dealer is an authorized retail or wholesale distributor of rationed articles under the Kerala Rationing Order, 1966, his total turnover for the purpose of this sub-section shall not include the turnover in respect of such goods

7[Provided also that in the case of casual trader, the minimum registration fee to be paid shall be two thousand five hundred rupees per month and the maximum period of validity of registration certificate shall be three months from the date of issue of certificate.]

5[Provided also that where a dealer liable to get registered under sub-section (1) of section 15 is also liable to get registered under the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963), notwithstanding anything contained in the said Act, he shall not be required to pay the fee prescribed under the provisions of the said Act for the year if he has paid the fee specified under this section for the said year for the total turnover both under this Act and also under the said Act]

8[Provided also that a person shall not be entitled for more than one registration under this Act.]

(2) If the prescribed authority after making such enquiries as it may consider necessary, is satisfied that the application is in order and that the particulars furnished therein are correct, it shall register the applicant and issue to him a certificate of registration in the prescribed form.

9[Provided that the date of effect of the registration shall be the date of filing of the

valid application before the registering authority.]

(3) The registering authority shall dispose of the application for registration received under sub-section (1), within thirty days from the date of receipt of the application.

(4) Where a dealer has more than one place of business, the registration certificate shall cover all such places of business. The registering authority shall issue such number of certified copies of the registration certificate to the dealer for exhibition at each of his places of business and the dealer shall pay a fee of 2["one hundred and fifty rupees"] for each of such certified copy.

(5) No fee specified above shall be payable by any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority.

(6) The dealer shall exhibit the certificate of registration granted under sub-section (2) at the place of business mentioned therein. Where the dealer has more than one place of business, he shall exhibit the certificate of registration at the principal place of business mentioned therein and a certified copy thereof granted under sub-section (4) at every other place of business within the State mentioned in the certificate of registration.

(7) A certificate of registration issued under sub-section (2) shall be valid for a year and shall be renewed from year to year on payment of the 3[fee specified below
Type of Dealer Amount (in Rs.)

(a) dealer who is not an importer Five hundred rupees

(b) others One thousand five hundred rupees.

(8) A dealer registered under sub-section (1) of section 15 shall be entitled to have his registration cancelled if he is able to prove to the satisfaction of the registering authority that his turnover in each of the two consecutive years immediately preceding the application was less than the limits mentioned in that sub-section.

(9) If any dealer registered under this Act has committed the offence of evasion of tax for more than once during an year, the registering authority may, for the reasons to be recorded in writing, cancel the registration of such dealer.

(10) Notwithstanding anything contained in sub-section (9), the registering authority shall have power, for good and sufficient reasons, to cancel, modify or amend any registration certificate issued by it.

(11) No application for registration or for renewal under this section shall be refused and no order under sub-section (9) or (10) shall be made, unless the dealer concerned has been given an opportunity of being heard.

(12) When a dealer has ceased to do business in any year, and gives notice of that fact to the registering authority, he shall not be liable to pay any registration fee from the commencement of the following year unless he resumes business.

4[(13) (i) Any dealer conducting exhibitions, exchange melas or any prize schemes for sales promotion, shall obtain a written permission from the assessing authority, with whom he is registered as a dealer on payment of a fee of five hundred rupees. The assessing authority may issue such permission in such form and subject to such conditions as may be prescribed. The dealer to whom the permission is issued shall exhibit the same at a conspicuous place where the exhibition or exchange mela or prize scheme is conducted.

(ii) The owner of the premises (not being the regular business place of the dealer) where the exhibition, exchange mela or any prize schemes for sales promotion are conducted shall obtain a copy of the permission issued by the assessing authority under clause (i) and intimate the assessing authority concerned the particulars regarding the period during which the mela is conducted, the dealer conducting the mela and the conditions subject to which the premises are leased out for the conduct of such exhibition, exchange mela or prize schemes and any other relevant information. Where the owner of the premises fails to do so, he shall be jointly and severally liable for any tax that may become due on the sales of goods made in such exhibition, exchange mela or any prize schemes."

(14) Every registered dealer shall be issued an electronic identity card on payment of five hundred rupees and subject to such conditions as may be prescribed. Add on cards may be issued to a dealer on payment of two hundred and fifty rupees per

card. The maximum number of add-on cards that may be issued to a dealer shall not exceed three.

(15) Where a certificate of registration or an electronic identity card issued under this section is lost, a duplicate certificate may be issued on payment of One hundred rupees in the case of registration certificate and two hundred and fifty rupees in the case of electronic identity card, subject to such conditions as may be prescribed."]

1. Substituted By the Kerala Finance Act, 2005.

2. Substituted for the words "one hundred rupees" by The Kerala Finance Act, 2005.

3. Substituted for the words, figure and brackets "fee specified in sub-section (1) and shall continue to be valid on such renewal" by The Kerala Finance Act, 2005.

4. Inserted by The Kerala Finance Act, 2005.

5. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.

6. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "three lakh rupees".

7. Substituted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007 for:

"Provided also that in the case of a casual trader, the minimum registration fee to be paid shall be one thousand five hundred rupees and the registration shall be valid for a period of three months from the date of issue of the certificate."

8. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007.

9. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2005.

17. Security To Be Furnished In Certain Cases :-

(1) Where the registering authority has reason to believe that a dealer is likely to make default in payment of tax or other amount due under this Act, he may, by order in writing, demand security from the dealer for an amount not exceeding one half of the tax payable on the turnover of the dealer for the year as estimated by the registering authority.

(2) Notwithstanding anything contained in sub-section (1), the registering authority may, at the time of registration, demand security by order in writing, from every dealer effecting first sale of goods within the State, an amount not exceeding one half of the tax payable on the turnover of the dealer for the year as estimated by the registering authority:

Provided that the registering authority shall have the power to demand at any time additional security if such authority has reason to believe that the turnover estimated under sub-sections (1) or (2) was too low.

1[Provided further that no security or additional security shall be demanded under this sub-section from a dealer falling under clause (ii) of sub-section (2) of section 15.]

(3) The dealer from whom security or additional security is demanded shall furnish it within the prescribed time and in the prescribed manner.

2[(4) Where a dealer getting registered under section 15 had

furnished any security in accordance with the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963) notwithstanding anything to the contrary contained in this Act the security furnished under the provision of the said Act shall be deemed to have been furnished under the provisions of this Act]

1. Inserted by The Kerala Finance Act, 2005.

2. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005

18. Suspension Of Registration In Certain Cases :-

(1) Notwithstanding anything contained in any other provisions of this Act, the Deputy Commissioner may, if he is satisfied that any dealer has violated the condition of a registration certificate issued to such dealer or that he has violated any of the provisions of this Act or the rules made thereunder or has prevented or obstructed or abetted the prevention or obstruction of any survey, inspection, entry, search or seizure by an officer empowered under this Act, without prejudice to any other action that may be taken against him under this Act, by order, suspend the registration of such dealer for such period not exceeding six months as may be specified in the order.

(2) Notwithstanding anything contained in sub-section (1) where a dealer registered under this Act has evaded tax exceeding one lakh rupees during an year, the Deputy Commissioner may, without prejudice to any other action that may be taken against him under this Act, by an order in writing, suspend, in the manner as may be prescribed, the Certificate of Registration for a period not less than six months but not exceeding one year.

(3) Any dealer who continues the business during the period of suspension of the registration shall be guilty of an offence under this Act.

19. Issue Of Permits :-

(1) Every registered dealer who transacts business at places other than his registered place or places of business or employs a travelling salesman or representative to transact business as aforesaid, shall obtain a permit issued under this Act authorizing himself or permitting him to authorize, the travelling salesman or representative so to do.

(2) The entire turnover of business carried on under the permit shall be included and accounted for by the registered dealer in his accounts and returns and shall be dealt with as if it were the

turnover of business done by the registered dealer himself at the registered place of business.

(3) Every permit holder shall carry the permit with him and shall produce it on demand by any officer of the Commercial Taxes Department empowered by the Government in this behalf. He shall maintain and produce on demand to any such officer a true and correct account of all the transactions carried on under the permit and a stock book showing the quantities of goods held by him, the quantities disposed of from day-to-day by sale or otherwise and the balance on hand at the end of each day.

(4) An application for the permit referred to in sub-section (1) shall be made to the registering authority, in such manner and within such period, as may be prescribed, and shall be accompanied by a fee of1["one hundred and fifty rupees"]

Explanation.-A dealer may make a single application for all the permits required by him together with the fee for each permit applied for.

(5) If the registering authority is satisfied that the application is in order, and that the particulars furnished therein are correct, it shall issue the permit in the prescribed form.

(6) A permit issued under sub-section (5) shall be valid for a period of one year and shall be renewed from year to year on receipt of an application from the registered dealer, accompanied by a fee of1["one hundred and fifty rupees"] .

(7) The registering authority shall cancel a permit,-

(a) on requisition made in writing by the registered dealer, or

(b) on the cancellation of the certificate of registration.

(8) The registering authority may cancel a permit if the permit holder has contravened any of the terms or conditions of the permit or any of the provisions of this Act or the rules made thereunder.

(9) No permit shall be cancelled under sub-section (8) unless the person affected has been given a reasonable opportunity of being heard.

1. Substituted for the words "one hundred rupees" by The Kerala Finance Act, 2005.

19A. Issue Of Green Card :-

1[Every registered dealer satisfying the criteria, may be prescribed, may be issued a Green Card for such speeding up clearances of his consignments at the check posts and such other purposes as may be prescribed.]

1. Inserted vide The Kerala Finance Act, 2006.

20. Filing Of Returns :-

1[" 20. Filing of returns

(1) Every registered dealer and every dealer liable to be registered under this Act shall submit to the assessing authority such return or returns before such dates and in such manner and accompanied by such documents as may be prescribed.

(2) In case of a dealer having more than one place of business, the aggregate turnover of all such places of business shall, subject to the provisions of sub-section (3), be taken as the turnover of the business for the purposes of this Act.

2[(2A). Dealers whose output tax liability per annum is rupees twenty five lakhs or more on account of taxable sale in the State and every wholesale dealer, distributor and dealers holding van sale permit, shall file their returns as well as purchase and sale lists electronically in addition to the hard copy to be filed along with the returns.]

(3) The Commissioner may, on application by the dealer, treat each of such places of business as a separate unit for the purposes of levy, assessment and collection of tax, and thereupon all the provisions of this Act regarding registration, filing of returns, assessment and collection of tax shall apply, as if each of such places of business were a separate unit. 3[except for considering the eligibility for payment of tax under sub-section (5) of section 6.]

(4) Where any order is passed by the Commissioner under sub section (3), the turnover of each of such places of business shall be liable to tax irrespective of such turnover being below the minimum turnover mentioned in section 6 provided that the total turnover in respect of all such places of business together shall not be less than the minimum turnover mentioned in section 6.]

1. Substituted for the following section :

"20. Assessment of tax.-

(1) The tax under this Act shall be, assessed, levied and collected in such manner as may be prescribed.

(2) In case of a dealer with more than one place of business, the aggregate turnover of all such places of business shall, subject to the provisions of sub-section (3), be taken as the turnover of the business for the purposes of this Act.

(3) The Commissioner may, on application by the dealer, treat each

of such places of business as a separate unit for the purposes of levy, assessment and collection of tax, and thereupon all the provisions of this Act regarding registration, filing of returns, assessment and collection of tax shall apply, as if each of such places of business is a separate unit.

(4) Where any order is passed by the Commissioner under sub-section 3, the turnover of each of such places of business shall be liable to tax irrespective of such turnover being below the minimum turnover mentioned in section 6 provided that the total turnover in respect of all such places of business together is not less than the minimum turnover mentioned in section 6 by The Kerala Finance Act, 2005.

2. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007.

3. Added by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007.

21. Self Assessment :-

1 [21. Self assessment

Where the return submitted under sub-section (1) of section 20 is in the prescribed manner and accompanied by the prescribed documents, the assessment relating to the return period shall, subject to the provisions of sections 22, 24 and section 25, be deemed to have been completed on the receipt of such return.]

1. Substituted for the following section "21. Filing of returns and self assessment.-

(1) Every registered dealer and every dealers liable to be registered under this Act shall submit to the assessing authority such return or returns by such dates in such manner and accompanied by such documents as may be prescribed.

(2) If the return submitted under sub-section (1) is in the prescribed manner and accompanied by the prescribed documents the assessment relating to the return period shall subject to the provisions of section 24 and section 25, be deemed to have been completed on the receipt of such return.

(3) If the return submitted under sub-section (1) of this section is not in the prescribed manner or not accompanied by the prescribed documents or with incorrect particulars, the assessing authority shall, after recording reasons, reject the return with due notice to the dealer.

(4) A dealer whose return is rejected under sub-section (3) may,

within 15 days from the due date for filing of return, file a fresh return curing the defects in such manner and accompanied by such documents as provided under sub-section (1) together with proof of payment of interest on the tax payable at the rates provided under section 31 for the period from the due date of filing of return under sub-section (1) of this section till the date of filing of such fresh return. On the receipt of such return by the assessing authority, assessment for the return period shall, subject to the provisions of section 24 and section 25, be deemed to have been completed" by The Kerala Finance Act ,2005.

22. Assessment In Case Of Non-Filing Of Return And Filing Of Defective Return :-

1[22. Assessment in case of non-filing of return and filing of defective return

(1) Where the return submitted under sub-section (1) of section 20 is not in the prescribed manner or not accompanied by the prescribed documents or with incorrect particulars, the assessing authority shall, after recording its reasons, reject the return with due notice to the dealer.

2[Provided that the payment of any tax declared as payable as per the return shall be provisionally accepted].

(2) A dealer whose return is rejected under sub-section (1) may, file a fresh return curing the defects in such manner and within such time as may be prescribed and accompanied by such documents as provided under sub-section (1) of section 20 together with proof of payment of interest on the tax payable at the rates provided under section 31 for the period from the due date of filing of return till the date of filing of such fresh return. On the receipt of such return by the assessing authority, the assessment for the return period shall, subject to the provisions of section 24 and section 25, be deemed to have been completed.

(3) If any dealer fails to submit any return as provided under sub-section (1) of section 20 or files incorrect return and fails to file a fresh return as provided under sub-section (2), the assessing authority shall estimate the turnover of the return period and complete the assessment to the best of its judgment.

(4) No assessment under sub-section (3) of this section shall be completed without affording the dealer an opportunity of being heard.

(5) On receipt of the notice under sub-section (4), if the dealer files

a return for the return period as provided under sub-section (1) of section 20 and accompanied by proof of payment of tax payable and interest on this amount from the due date for filing of return till the date of filing of return at the rates specified in section 31 and double the amount of interest so due as penalty the assessing authority shall drop the proposal for assessment under sub-section (3) and the assessment for the return period shall be deemed to have been completed on receipt of such return.

(6) Any assessment, levy and collection of tax under this Act shall be in such manner as may be prescribed.

3[***]]

2[Explanation: for the purposes of this section and section 21, a return shall be deemed to have been received as and when the assessing authority acknowledges the receipt of the return in such manner as may be prescribed].

1. Substituted for the following section " 22. Assessment in case of non filing of return and filing of defective return.-

(1) If any dealer fails to submit any return as provided under sub-section (1) of section 21 or files incorrect return and fails to file a fresh return as provided under sub-section (4) of section 21, the assessing authority shall estimate the turnover of the return period and complete the assessment to the best of its judgement.

(2) No assessment under sub-section (1) of this section shall be completed without affording the dealer an opportunity of being heard.

(3) On receipt of the notice of assessment under sub-section (2), if the dealer files a return for the return period as provided under sub-section (1) of section 21 and accompanied by proof of payment of tax payable and interest on this amount from the due date for filing of return till the date of filing of return at the rates specified in section 31 and double the amount of interest so due as penalty the assessing authority shall drop the proposal for assessment under sub-section (1) and the assessment for the return period shall be deemed to have been completed on receipt of such return.

(4) Notwithstanding anything contained in any other provision of this Act no appeal shall lie against the assessment completed under sub-section (1) of this section unless the dealer has paid the entire tax assessed by The Kerala Finance Act ,2005.

2 . Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.

3 . Sub-section 7 that is inserted by the Kerala Value Added Tax (Amendment) Act, 2005 is now omitted by the Kerala Finance Act,

2007 (Act 15 of 2007) w.e.f. 01.04.2007. Prior to omission it read as:

"(7) Notwithstanding anything contained in any other provision of this Act, no appeal shall lie against the assessment completed under sub-section (3) of this section unless the dealer has paid the entire tax assessed."

23. Visit To Dealers Premises And Audit Of Accounts And Other Records By Audit Officers :-

(1) The Government or any authority or officer empowered by them in this behalf may designate any officer not below the rank of a Deputy Commissioner to conduct audit visit at the business place of any dealer and to audit any returns, books of accounts, any other records or stock statements and goods relating to the business, either by himself or through audit officers not below the rank of an assessing authority.¹["The officer so designated and the audit officers shall follow the procedure as may be notified by Government."]

(2) The audit officers shall have all the powers of an assessing authority.

(3) The designated Officer may, by an order in writing, authorise not less than two audit officers to visit the place of business of any dealer and audit any returns, books of accounts, any other records, stock statements and goods relating to any return period.

(4) The audit officers authorised in this behalf may, with due intimation to the dealer enter any place of business and require the dealer, his employee or any other person found there assisting the dealer in carrying on business to make available all or any of the books of accounts or other records relating to any return period for audit and require them to prove the correctness of the stock statement and goods and thereupon the dealer or his representative shall render necessary facilities to the audit officers to conduct the audit.

(5) The audit officers may inspect and verify all or any of the books of accounts and other records relating to any return period and require the dealer to furnish any information or statements relating to the business which he may deem necessary for checking the credibility or correctness of the returns.

⁴[(6) If any dealer or any other person who is required to make available any books of accounts or records for audit fails to do so without any reasonable cause or fails to prove the correctness of

the stock statement, goods or the turnover or the input tax credit or the refund claimed, notwithstanding anything contained in section 11, 20, 21 and 22,-

(a) where the input tax credit or refund claimed in relation to the period covered by the audit is not proved, the claim shall be liable to be disallowed; or

(b) where the correctness of the stock statement or the turnover is not proved, the assessment for the period, the stock statement or turnover in relation to which has not been proved, shall be liable to be completed to the best of judgment, in such manner as may be prescribed].

1. Inserted by The Kerala Finance Act, 2005.

2 . Substituted for the figures "'11, 21 and 22" by The Kerala Finance Act, 2005.

3 . Substituted for the words " all the return periods up to the previous audit visit shall be liable to be disallowed and the assessments of the return periods liable to be completed to the best of judgement" by The Kerala Finance Act, 2005.

4. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005. Earlier the text was as under:

"(6) If any dealer or any other person who is required to make available any books of accounts or records for audit fails to do so without any reasonable cause or fails to prove the correctness of the stock statement, goods or the turnover reported or the input tax credit or the refund claimed, notwithstanding anything contained in section2[11, 20,21 and 22,] all the input tax credit claimed in respect of3[" the four return periods immediately preceding the date of such audit visit shall be liable to be disallowed and the assessments of such return periods liable to be completed to the best of judgment as provided under section 24.]"

24. Audit Assessment :-

(1) Notwithstanding anything contained in any other provision of this Act, if any dealer.

(a) is found on audit of his books of accounts other records or otherwise, to have submitted incorrect or incomplete return for any return period ; or

(b) fails to make available any accounts or other records required by the audit officer for audit in the business place of the dealer; or

(c) fails to prove the claim of input tax credit 1[special rebate or refund claimed, the audit officer may, at anytime within two years

from the last date of the year to which the return relates], after conducting such enquiry as he may deem necessary, reject the returns of such return periods and complete the assessments to the best of judgment: Provided that no assessment under this section shall be completed without affording the dealer an opportunity of being heard.

Provided that no assessment under this section shall be completed without affording the dealer an opportunity of being heard.

3[Provided further that where the defect in the return is only the application of incorrect rate of tax, mistake in the claim of input tax credit, special rebate or refund, no assessment under this sub-section shall be made where the dealer, at his option, files revised return and pays the balance tax along with interest under sub-section (5) of section 31 and thrice the interest as settlement fee :

3[Provided also that the time limit mentioned in this sub-section and the proceeding proviso shall not apply to a dealer where the claim of input tax credit, special rebate or refund made by him was on the basis of any bogus or forged document or where the claim was otherwise fraudulent.]

4[provided also that the time limit for the completion of assessments for the year 2005-06, under this section shall be extended up to 31st March, 2011.]

(2) Notwithstanding anything contained in sub-section (1) the officer designated under sub-section (1) of section 23 may, on his own motion or on a reference being made to him by the assessing authority or on an application of an assessee, call for and examine the record of any proceeding in which an assessment is pending and, if he considers that, having regard to the nature of the case or the amount involved or for any other reason, it is necessary so to do, he may issue such directions as he thinks fit for the guidance of the assessing authority to enable him to complete the assessment, and such directions shall be binding on the assessing authority:

Provided that no directions which are prejudicial to the assessee shall be issued before an opportunity is given to the assessee of being heard.

2[Provided further that where the defect in the return is only the application of incorrect rate of tax, mistake in the claim of input tax credit, special rebate or refund, no assessment under this sub-section shall be made where the dealer, at his option, files revised return and pays the balance tax along with interest under sub-section (5) of section 31 and thrice the interest as settlement fee

Provided also that the time limit mentioned in this sub-section and

the preceding proviso shall not apply to a dealer where the claim of input tax credit, special rebate or refund made by him was on the basis of any bogus or forged document or where the claim was otherwise fraudulent].

1. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "or refund claimed, the audit officer may".

2. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.

3. In sub-section (1), after the existing proviso, new provisos were inserted vide Notification No. 13275/Leg. A2/2005/Law dated 28/08/2005 with effect from 01/04/2005.

4. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

25. Assessment Of Escaped Turnover :-

(1) Where for any reason the whole or any part of the turnover of business of a dealer has escaped assessment to tax in any year 4[or return period] or has been under assessed or has been assessed at a rate lower than the rate at which it is assessable or any deduction has been wrongly made there from, or where any1[input tax or special rebate] credit has been wrongly availed of, the assessing authority may, at any time within five years from the last date of the year to which the return relates, proceed to determine, to the best of its judgment, the turnover which has escaped assessment to tax or has been under assessed or has been assessed at a rate lower than the rate at which it is assessable or the deduction in respect of which has been wrongly made or1[input tax or special rebate] credit that has been wrongly availed of and assess the tax payable on such turnover or disallow the1[input tax or special rebate] credit wrongly availed of, after issuing a notice on the dealer and after making such enquiry as it may consider necessary:

Provided that before making an assessment under this sub-section the dealer shall be given a reasonable opportunity of being heard.

2[Provided further that where the escapement is due to the application of incorrect rate of tax, no assessment under this sub-section shall be made where the dealer files revised return and pays the tax which has escaped assessment along with interest under sub-section (5) of section 31 and thrice the interest as settlement fee.]

5[Provided also that the time limit for the completion of

assessments for the year 2005-06, under this section shall be extended upto 31st March, 2011.]

(2) The time limit mentioned in sub-section (1) shall not apply where the turnover which escaped assessment relates to any business done by such dealer as benamidar or through a benami or where it relates to a dealer, who being liable to get himself registered under this Act and the rules made thereunder, has failed to do so or where the escaped turnover is on account of the dealer having claimed any¹[input tax or special rebate] credit on the basis of any bogus or forged documents.

(3) In making an assessment under sub-section (1), the assessing authority may, if it is satisfied that the escape from assessment is due to wilful non-disclosure of assessable turnover by the dealer, direct the dealer to pay, in addition to the tax assessed under sub section (1), a penalty as provided in³[section 67]:

Provided that no such penalty shall be imposed unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.

Explanation.- For the purposes of this section, the burden of proving that the escape from assessment was not due to wilful non-disclosure of assessable turnover by the dealer shall be on the dealer.

(4) The powers under sub-section (1) may be exercised by the assessing authority even though the order of assessment, if any, passed in the matter, has been the subject matter of an appeal or revision.

(5) In computing the period of limitation for the purposes of this section, the time during which the proceedings for assessment remained stayed under the orders of a Civil Court or other competent authority shall be excluded.

1.Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words " input tax".

2.Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.

3.Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "Section 68".

4. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2005.

5. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

26. Protective Assessment :-

Notwithstanding anything to the contrary contained in any judgment, decree, order, direction or decision of any Court, Tribunal or other Authority, where the assessing authority has reason to believe that any person is, or was carrying on business in the name of, or in association with any other person, either directly, or indirectly, whether as agent, employee, manager, power of attorney holder, guarantor or in any other capacity, such person and the person in whose name the registration certificate, if any, is taken, shall jointly and severally, be liable for the payment of the tax, penalty or other amount due under this Act which shall be assessed, levied and recovered from all or any of such person or persons, as if such person or persons are dealers:

27. Assessment Of Legal Representatives :-

Where a dealer dies, his executor, administrator, or other legal representative shall be deemed to be the dealer for the purposes of this Act, and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer, provided that, in respect of any tax, fee or other amount assessed as payable by any such dealer or levied on him or any tax, fee or other amount which would have been payable by him under this Act if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his hands.

28. Liability Of Firms :-

(1) Where any firm is liable to pay any tax, fee or other amount under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment.

Provided that before taking action under this section, the persons concerned shall be given a reasonable opportunity of being heard.

(2) Where a partner of a firm liable to pay any tax, fee or other amount under this Act retires, he shall, notwithstanding any contract to the contrary, be liable to pay the tax, fee or other amount remaining unpaid at the time of his retirement and any tax, fee or other amount due up to the date of retirement, though unassessed.

29. Firm Dissolved Or Business Discontinued :-

(1) Where any business carried on by a firm is discontinued or where a firm is dissolved, the assessing authority shall make an

assessment of the taxable turnover of, and determine the tax payable by, the firm as if no such discontinuance or dissolution had taken place and all the provisions of this Act, including the provisions relating to levy of penalty or any other amount payable under any provisions of this Act, shall apply, so far as may be, to such assessment and determination.

(2) Without prejudice to the generality of sub-section (1), if the assessing authority in the course of any proceedings under section 75 in respect of any such firm as is referred to in that sub-section is satisfied that the firm was guilty of wilful non-disclosure of assessable turnover, it may direct payment of a penalty in accordance with the provisions of sub section (2) of that section.

(3) Every person who was, at the time of such discontinuance or dissolution, a partner of the firm and the legal representative of any such person who is deceased, shall be jointly and severally liable, for the amount of tax, penalty or other amount payable, and all the provisions of this Act shall apply, so far as may be, to any such assessment or direction for payment of penalty or other amount.

(4) Where such discontinuance or dissolution takes place after any proceedings in respect of any year have commenced, the proceedings may be continued against the persons referred to in sub-section (3) from the stage at which the proceedings stood at the time of such discontinuance or dissolution, and all the provisions of this Act shall, so far as may be, apply accordingly.

(5) Nothing in this section shall affect the provisions of section 27.

30. Collection Of Tax By Dealers :-

(1) A registered dealer may, subject to the provisions of sub-sections (2) and (3), collect tax 3 [at the rates specified under Section 6], on the sale of any goods, from the person to whom he sells the goods 1 ["and pay it over to Government in such manner as may be prescribed"]

(2) Dealers registered under this Act, except those dealers paying presumptive tax under sub-section (5) of section 6 and those paying 17 4 [compounded tax under clause (a) to clause (d) of section 8], alone shall be eligible to collect any sum by way of, or purporting to be by way of tax under this Act.

8[Provided that the dealers who are paying tax under sub-section (5) of section 6 are entitled to recover from the buyers the amount of tax paid by him on the purchase value of such goods at the time

of purchase.]

(3) No registered dealer shall collect any sum purporting to be by way of tax,-

(a) on the sale of any goods:

(i) 5 [which is included in the First Schedule]

(ii) at a rate exceeding the rate at which he is liable to pay tax; or

(b) in respect of the purchase of any goods, whether or not he is liable to pay tax on such purchase.

6 [(4) where a registered dealer has collected tax in respect of any goods in accordance with sub-section (1), he shall be liable to tax notwithstanding that his total turnover for the year is below the limit specified under sub-section (1) of section 6].

7 [Provided that nothing contained in this sub-section shall apply to the collection of an amount by a registered dealer towards the amount of tax already paid under this Act in respect of goods, the sale or purchase price of which is controlled by any law in force and the retail price fixed for such goods under such law is not inclusive of such tax].

7 [Provided further that where the sale of any goods is exempted only at the point of sale by any dealer, such dealer may, notwithstanding anything contained in sub-section (1), at his option, collect tax in respect of the sale of such goods and thereupon he shall be liable to pay tax in respect of such goods].

(5) Where any dealer has collected any tax under sub-section (1) but has failed to pay the tax due under this Act for such sale to the Government, any person or persons responsible for such collection on behalf of the dealer including a Director, Manager, Secretary or other officers of a company shall be jointly and severally liable for payment of such amounts to the Government forthwith as if it were a tax due from him.

Explanation.-For the purposes of this section,-

(a) "company" means any body corporate and includes a firm or other association of individuals, or a Co-operative society; and

(b) "Director" in relation to a firm, means partner in the firm.

1. Inserted by The Kerala Finance Act, 2005.

2. Substituted for the words "No registered dealer shall collect from his purchasers the turnover tax payable by him under sub-section (3) of section 6" by The Kerala Finance Act, 2005.

3. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "at the rates specified in the Schedules".

4. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "compounded tax under Section 8".

5. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "in respect of which he is not liable to pay tax; or".
6. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "(4) 2 ["No registered dealer whose turnover is below the limit specified under sub-section (1) of section 6 shall collect any sum purporting to be by way of tax."].
7. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.
8. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2005.

31. Payment And Recovery Of Tax :-

- (1) Every dealer liable to pay tax under this Act for any return period shall pay tax within such period, as may be prescribed.
- (2) In the case of a dealer from whom any tax or other amount is demanded shall pay tax in such manner and in such instalments, if any, and within such time, as may be specified in the notice of demand, not being less than fifteen days from the date of service of the notice: Provided that the time limit of fifteen days for a notice under this sub-section shall not apply to casual traders.
- (3) If default is made in payment under sub-section (2), the whole of the amount outstanding on the date of the default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax or other amount under this Act.
- (4) Any tax or any other amount due under this Act from a dealer or any other person may, without prejudice to any other mode of recovery, be recovered,
 - (a) as if it were an arrear of land revenue;
 - (b) on application to any Magistrate, by such Magistrate as if it were a fine imposed by him:Provided that no proceedings for such recovery shall be taken or continued as long as such dealer or other person has, in regard to the payment of such tax or other amount, as the case may be, complied with an order by any of the authorities to whom he has appealed or applied for revision, under the provisions of this Act.
- 1["(5) If the tax or any other amount assessed or due under this Act is not paid by any dealer or any other person within the time prescribed therefore in this Act or in any rule made thereunder and in other cases within the time specified therefore in the notice of

demand, the dealer or the other person, shall pay simple interest at the rate of twelve per cent per annum on the tax or other amount defaulted."]

(6) Where any dealer has failed to include any turnover of his business in any return filed or where any turnover or tax has escaped assessment, interest under sub-section (5) shall accrue on the tax due on such turnover or tax with effect from such date on which the tax would have fallen due for payment, had the dealer included the turnover or tax in the return relating to the period to which such turnover relates.

(7) Where, as a result of any order in appeal or revision or in any other proceedings, the tax or any other amount due under this Act is finally settled, the interest leviable under sub-section (5) shall be on the amount as finally settled and the period during which the collection of tax or other amount is stayed by any Court or any other authority shall not be excluded in computing the period for calculating interest under the said sub-section.

(8) Where, as a result of any order in appeal or revision or any rectification under section 66 any dealer or other person is not liable to pay the tax or any other amount, the levy of interest for the non-payment of such tax or other amount shall be cancelled and if any amount of such interest has been collected, it shall be refunded to the dealer or other person as the case may be, in such manner as may be prescribed.

(9) Where, as a result of any order in appeal or revision or any rectification under section 66, any tax or any other amount due from any dealer or other persons has been reduced, the interest levied for the non-payment of such tax or other amount shall be proportionately reduced and if any amount of interest in excess of such reduced interest has been collected, such excess shall be refunded to the dealer or other person, as the case may be.

(10) The provisions of the Kerala Taxation Laws (Continuation and Validation of Recovery Proceedings) Act, 1967 (23 of 1967), shall apply for all proceedings in relation to the recovery of any amount due under this Act.

1 . Substituted for the "(5) If the tax or any other amount 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 there under and in other cases within the time specified therefor in the notice of demand, the dealer or other person shall pay, by way of interest, in the manner prescribed, in addition to the amount due, a sum equal to,-

- (a) one per cent of such amount for each month or part thereof for the first three months after the date specified for its payment;
- (b) two per cent of such amount for each month or part thereof subsequent to the first three months aforesaid.

Explanation.- Where the period of default is less than one month, interest shall be calculated for the actual number of days of default."by The Kerala Finance Act, 2005.

32. Deferment Of Tax Payable By Industrial Units :-

2[(1) Where the Government had granted any exemption in respect of the tax payable by any industrial unit under the Kerala General Sales Tax Act, 1963 (15 of 1963) or, the Kerala Surcharge on Taxes Act, 1957 (11 of 1957) for any specified period under any notification issued under section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963) under the Industrial policy of the State, or where any application or other proceedings is pending on the date of commencement of this Act, such exemption granted or due to be granted shall have operation only till the day preceding the date of commencement of this Act

Provided that the Government may, by notification, which may be subject to such conditions and restrictions as may be specified therein, order to defer the payment of the whole or any part of the tax payable by such industrial units under this Act, which shall not be more than the unavailed portion of the exemption to which such unit would have been eligible had the notification issued under the Kerala General Sales Tax Act, 1963 (15 of 1963) been in force on the date of commencement of this Act, and that the tax or taxes so deferred shall be repaid, after the expiry of the period for which such deferment is granted, in such instalments over a period of five years, in such manner as may be specified].

1[(2) Notwithstanding anything contained in this Act but subject to such conditions as the Government may, by general or special order specify, where in respect of an industrial unit deferment is granted under sub-section (1) and where liability equal to the amount of any such tax deferred has been created as a loan by Government, such tax deferred shall not attract interest under sub section (5) of Section 31 during the period for which deferment is granted."]

1. Substituted for the " Deferment of tax payable by Industrial Units.-

(1) Subject to such conditions and restrictions as may be prescribed, Government may, by notification, order to defer

payment of the whole or any part of the tax payable by any industrial unit in respect of which exemption in respect of tax payable under the Kerala General Sales Tax Act, 1963 (15 of 1963), the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or the Surcharge on Taxes Act, 1957 (11 of 1957) had been granted or is due to be granted under any notification issued under Section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), under the Industrial Policy of the State.

(2) Notwithstanding anything contained in this Act but subject to such conditions as the Government may, by general or special order specify, where in respect of an industrial unit deferment is granted under sub-section (1) and where liability equal to the amount of any such tax deferred has been created as a loan by Government, such tax deferred shall be deemed to have been paid and shall not attract interest under sub-section (5) of Section 31 during the period for which deferment is granted" by The Kerala Finance Act, 2005.

2. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005. Earlier the text was as under:-

1[(1) Subject to such conditions and restrictions, the Government may, by notification, order to defer the payment of the whole or any part of the tax payable by any industrial unit in respect of which exemption in respect of tax payable under the Kerala General Sales Tax Act, 1963 (15 of 1963) or the Kerala Surcharge on Taxes Act, 1957 (11 of 1957) had been granted or is due to be granted under any notification issued under Section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), under the Industrial Policy of the State, and that the tax or taxes so deferred shall be repaid, after the expiry of the period for which such exemption had been granted, in equal instalments over a period of five years in such manner as may be specified."

33. Special Powers Of Assistant Commissioners Under Revenue Recovery Act :-

(1) The Government may, by notification in the Gazette, appoint any Assistant Commissioner to exercise the functions of a Collector under the Kerala Revenue Recovery Act, 1968 (15 of 1968) for the recovery of arrears due under this Act.

(2) Notwithstanding anything contained in any other law for the time being in force, an officer appointed under sub-section (1) shall be deemed to be a Collector within the meaning of clause (c) of

section 2 of the Kerala Revenue Recovery Act, 1968 (15 of 1968).

34. Recovery Of Penalty :-

Penalty payable under this Act shall be deemed to be a tax under this Act for the purpose of collection and recovery and shall be recoverable without prejudice to the institution of any proceeding for prosecution for an offence under this Act.

35. Further Mode Of Recovery :-

(1) The assessing authority may, at any time or from time to time by notice in writing (a copy of which shall be forwarded to the dealer at his last address known to the assessing authority) require any court or any officer of the Central Government or of the Government of any State or Union Territory or any other person (other than an individual) from whom money is due or may become due to the dealer or any court or any such officer or any other person (other than an individual) who holds or may subsequently hold money for or on account of the dealer, to pay to the assessing authority, either forthwith if the money has become due or is so held or within the time specified in the notice (not being before the money becomes due or is held), so much of the money as is sufficient to pay the amount due by the dealer in respect of arrears of tax, fee or penalty or the whole of the money when it is equal to or less than the arrears of tax, fee or penalty.

(2) The assessing authority may at any time or from time to time amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.

(3) Any court, officer or other person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer and the receipt by the assessing authority shall constitute a good and sufficient discharge of the liability of such court, officer or other person to the extent of the amount referred to in the receipt.

(4) Any court or person other than an officer of the Government making any payment to the dealer after receipt of the notice referred to in this section shall be liable to the assessing authority to the extent of the payment made or to the extent of the liability of the dealer for the amount due under this Act, whichever is less.

(5) Where any court or person other than, an officer of the Government to which or to whom a notice under this section is sent objects to it on the ground that the sum demanded or any part

thereof is not due by it or him to the dealer or that such court or person does not hold any money for or on account of the dealer, then nothing contained in this section shall be deemed to require such court or person to pay the sum demanded or any part thereof to the assessing authority.

(6) Any amount which a court or person other than any officer of the Government is required to pay the assessing authority or for which it or he is liable to the assessing authority under this section shall, if it remains unpaid, be a charge on the properties of such court or person, as the case may be, and may be recovered as if it were an arrear of public revenue due on land.

Explanation:-For the purposes of this section, the amount due to a dealer or money held for or on account of a dealer by any court, officer or other person shall be computed after taking into account such claims if any, as may have fallen due for payment by such court, officer or other person, as the case may be, and as may be, lawfully subsisting.

36. Recovery Of Tax When Business Is Transferred :-

Where the ownership of the business of a dealer liable to pay tax or other amount is transferred, any tax or other amount payable under this Act in respect of such business and remaining unpaid at the time of the transfer and any tax or other amount due up to the date of transfer, though unassessed may, without prejudice to any action that may be taken for its recovery from the transferor, be recovered from the transferee as if he were the dealer liable to pay such tax or other amount: Provided that the recovery from the transferee of the arrears of tax due for the period prior to the date of the transfer shall be limited to the value of the assets he obtained by transfer.

37. Certain Transfers To Be Void :-

Where, during the pendency of any proceedings under this Act or after the completion thereof, any assessee creates a charge on, or parts with the possession (by way of sale, mortgage, gift, exchange or any other mode of transfer whatsoever) of any of his assets in favour of any person, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the assessee under this Act.

38. Tax Payable To Be First Charge On The Property :-

Notwithstanding anything to the contrary contained in any other law for the time being in force, any amount of tax, penalty, interest and any other amount, if any, payable by a dealer or any another person under this Act, shall be the first charge on the property of the dealer, or such person.

39. Liability Of Directors Of A Private Company :-

Where any tax or other amount recoverable under this Act from any private company, whether existing or wound up or under liquidation, cannot be recovered for any reason whatsoever, every person who was a director of such company at any time during the period for which the tax or other amount is due under this Act shall be jointly and severally liable for the payment of such tax or other amount unless he proves that the non-recovery cannot be attributed to any negligence, misfeasance or breach of duty on his part in relation to the affairs of the company.

CHAPTER 6

INSPECTION OF BUSINESS PLACES AND ACCOUNTS AND ESTABLISHMENT OF CHECK POSTS

40. Maintenance Of True And Correct Accounts By Dealers :-

Every person registered under this Act, every dealer liable to get himself registered under this Act¹[every awarder, other than Government Departments and Local Authorities, where the cost of the work exceeds one crore rupees] and every other dealer who is required so to do by the authority by notice served in the prescribed manner shall keep and maintain true and correct accounts and such other records as may be prescribed, in Malayalam, Tamil, Kannada, or English relating to his business, showing such particulars as may be prescribed. Different particulars may be prescribed for different classes of dealers.

1.Inserted by The Kerala Finance Act, 2006

40A. Issuance Of Sale Bill By Dealers :-

1[40A. Issuance of sale bill by dealers.-

2[(1)] Every dealer registered or liable to get himself registered under this Act shall compulsorily issue a bill or an invoice or cash memorandum in respect of every sale of goods liable to tax under this Act involving transaction amounting to not less than one hundred rupees.]

3[(2) Where a dealer effects taxable sale, he shall furnish the name and address of the purchaser in the sale bill/invoices, and where the sale is to a dealer, the

address shall include TIN or PIN, as the case may be.

(3) Where the TIN or PIN details are not furnished as specified in sub-section(2), such dealer shall be liable for payment of the tax on the Maximum Retail Price (MRP) of such goods, where it is ascertainable.]

1. Inserted by The Kerala Finance Act, 2006.

2. Renumbered by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007.

3. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007.

41. Credit Notes And Debit Notes :-

(1) Where subsequent to any sale of taxable goods effected by a dealer the purchaser has returned the goods covered by the tax invoice fully or partly, within the period permitted by this Act or the Rules made thereunder, the dealer effecting the sale shall issue, forthwith, to the purchaser a credit note containing such particulars as may be prescribed.

(2) Where a tax invoice or a bill of sale has been issued as per the provisions of this Act or the Rules made thereunder and the tax payable in respect of the sale is more than the amount shown as tax charged in such tax invoice or sale bill, as the case may be, the dealer making such sale shall issue to the purchaser a debit note containing such particulars as may be prescribed.

42. Audit Of Accounts And Certification Of Returns :-

1[(1)] Every dealer whose total turnover in a year exceeds rupees forty lakhs shall get his accounts audited annually by a Chartered Accountant or Cost Accountant and shall submit copy of the audited statement of accounts and certificate, in the manner prescribed.

2[(2) Where any dealer detects any omission or mistake in the annual return submitted by him with reference to the audited figures, he shall file revised annual return rectifying the mistake or omission along with the audit certificate. Where, as a result of such revision, the tax liability increases, the revised return shall be accompanied by proof of payment of such tax, interest due thereon under sub-section (5) of section 31, and penal interest, calculated at twice the rate specified under sub-section (5) of section 31:

Provided that this sub-section shall not apply to a dealer against whom any penal action is initiated in respect of such omission or mistake under any of the provisions of this Act.]

1. Renumbered by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2006.

2. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2006.

43. Power Of Survey :-

Any officer not below the rank of an assessing authority may, for the purpose of survey for ascertainment of commencement of liability for registration under this Act, enter any place of business and require the dealer, employee or any other person who may at that time helping in carrying on such business, to provide necessary facility,-

(i) to inspect books of accounts or documents relating to the business, and

(ii) to check or verify the cash and stock of goods which may be found therein, and

(iii) to furnish such information including such statement relating to any matter which may be useful for or relevant to any proceedings under this Act and the dealer, employee or any other person shall comply with such requirements: Provided that no residential accommodation (not being a shop-cum-residence) shall be entered into or inspected unless such officer is specially authorized in writing by the Commissioner to search that residential accommodation.

44. Power To Order Production Of Accounts And Powers Of Entry, Inspection Etc :-

(1) An officer not below the rank of an assessing authority may, for the purposes of this Act, by notice, require any dealer,-

(a) to produce or cause to be produced before him any accounts, registers, records or other documents; or

(b) to furnish or cause to be furnished any other information, relating to his business, and such dealer shall comply with such requisition.

(2) Any officer, not below the rank of an assessing authority may,

(a) enter any place of business; and

(b) inspect any accounts, registers, records or other documents relating to his business and the goods in his possession.

(3) If any officer not below the rank of an assessing authority has reason to believe that a dealer is trying to evade any tax under this Act, he may, for reasons to be recorded, enter and search,-

(a) the place of business of the dealer; or

(b) any other place where the dealer is keeping or is reasonably suspected to be keeping any goods, accounts, registers, records or other documents relating to his business: Provided that no

residential accommodation (not being a shop-cum-residence) shall be entered into or searched unless such officer is specially authorized in writing by the Commissioner to search that accommodation.

Explanation-For the purposes of clause (b), "place" includes any godown, building, vessel, vehicle, box or receptacle.

(4) All searches under this section shall, so far as may be, be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

(5) The officer making the inspections or search may seize such accounts, registers, records or other documents, as he considers necessary and on such seizure he shall grant the dealer a receipt of the things seized.

(6) The accounts, registers, records or other documents seized under sub-section (5) shall not be retained by the officer seizing them beyond a period of sixty days from the date of the seizure except with the permission of the next higher authority, unless they are required for any prosecution under this Act: Provided that the next higher authority shall not give permission to retain such accounts, registers, records or other documents beyond a period of ninety days from the date of the seizure.

(7) The power conferred by sub-sections (3) and (5) shall include:-

(a) the power to break open any box or receptacle or place or the door of any premises, in which any goods or any accounts, registers, records or other documents of the dealer are, or are reasonably believed to be kept: Provided that the power to break open the door shall be exercised only after the owner or any other person in occupation of the premises fails or refuses to open the door on being called upon to do so.

(b) the power to seal any box or receptacle, godown or building, where any goods or any accounts, registers, records or other documents are, or are reasonably believed to be kept, if the owner or any other person in occupation leaves the premises or refuses to open the box or receptacle, godown or building, or is not available, and then to break open such box, receptacle, godown or building on the authority of an authorization in writing by the Commissioner.

(c) the power to search any person who has got out of, or is about to get into or is in, any place referred to in clause (a) or clause (b) of sub-section (3) or any vessel or vehicle of any dealer, if the Officer has reasons to suspect that such person has secreted about his person any goods or any accounts, registers, records or other

documents.

(d) The power to require any person who is found to be in possession or control of any accounts, register or other documents maintained in the form of electronic record as defined in clause (t) of sub-section (1) of section (2) of the Information Technology Act, 2000, to afford such officer the necessary facility to have an access to such books of accounts or other documents.

(e) The power to record the statement of any dealer or his manager, agent or servant, to take extracts from records found in any premises and to put identification marks on accounts, registers, documents or goods.

(f) the power to take samples of goods from the possession of any dealer, where he considers it necessary, to protect the revenue against mistake or fraud and provide a receipt of any samples so taken and the samples shall, except where an offence is found, be returned to the dealer or be disposed of, with the approval of the Commissioner, after giving the dealer an opportunity of being heard.

(8) If any officer, while inspecting any place of business under sub-section (2) or searching any place under sub-section (3) finds therein any goods not accounted for by the dealer in his accounts and other records required under section 40 to be kept and maintained by him, such officer may, after giving the dealer a reasonable opportunity of being heard, by order, direct the payment of a penalty, not exceeding 1[fifty per cent of the value of taxable goods] not accounted for, as may be fixed by such officer.

(9) If any officer, during the course of any inspection or search of any business place, building, godown or any other place finds that any goods not accounted for by any dealer in this accounts or other records required to be maintained under this Act and not claimed by any dealer or any other person are stored in any business place, building, godown or other place, such officer may seize the same by giving the owner of such business place, building, godown or other place a receipt of the goods seized and after giving him a reasonable opportunity of being heard, sell the same in public auction, in the manner as may be prescribed.

(10) If any officer, in the course of any inspection or search of any business place, building or any other place finds that goods are stored in undeclared godown, such stock shall be treated as stock outside the regular 2[unless proved otherwise] books of accounts of the dealer:

Provided, that godowns in respect of which prior written intimation

had been given to 3[within ten days of its usage] the registering authority by the dealer shall not be treated as undeclared godowns."

1. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 for the following : - " fifty per cent of the value of the goods"

2. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 for the following : -" books of accounts of the dealer"

3. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 for the following : -" the registering authority"

45. Purchase Of Goods To Prevent Under Valuation :-

The assessing authority or any other officer empowered in this behalf by the Government, is satisfied that any dealer with a view to evade payment of tax, shows in his accounts, sale or purchase of any goods at prices lower than the prevailing market price of such goods, shall have the power to purchase such goods at a price of ten per cent above the purchase value or the value disclosed by any principal or agent in the case of goods received on consignment basis plus transporting charges and entrust such goods for sale to the Kerala State Civil Supplies Corporation Ltd. or Kerala State Marketing Federation Limited or to any such public distribution system or sell such goods in public auction.

46. Establishment Of Check Post And Documents To Be Carried With The Goods :-

(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 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) If the Commissioner is satisfied that for the purpose of preventing evasion of tax, check posts are to be set up for a specified period or periods, he may for reasons to be recorded in writing, set up such check posts and all other provisions relating to the check posts mentioned in sub-section (1) shall be applicable to

such check posts also.

(3) Subject to the provisions of sub-section (4), 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 tax invoice or delivery note or certificate of ownership containing such particulars, as may be prescribed; and

1[(b) When notified goods, exceeding such quantity or value, as may be prescribed, is transported into or out of the State, the consignments shall be accompanied by delivery note in Form 15. In the case of movements within the State, the consignments shall be accompanied by delivery notes when it is dealer to dealer transaction and sale bill in case the transport is between a dealer to the consumer.]

2[(c) A report issued by the scanning agency and weighing agency, where such an agency is available. Explanation : For the purpose of this clause, scanning and weighing agency means the person in charge of the scanner and weigh bridge installed in such check post, whether controlled by Government or any other agency approved by the Government. (d) a declaration in such form, as may be prescribed, when the vehicle or vessels enters or leaves the State limits.]

Provided that in the case of notified goods, the consignment shall be accompanied by a delivery note notwithstanding that it is accompanied by any of the other documents specified in this sub-section. Explanation I.-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.

3[provided also that notwithstanding anything contained in this sub-section, in case of transport of notified goods for which advance tax has been paid under sub-section (16A) of section 47, to the shop, branches or godowns of the dealer mentioned in his certificate for registration, delivery note shall not be insisted, if the transport is accompanied by the proof of remittance of advance tax along with any of the other documents specified in this sub-section.]

(4) No person shall transport within the State, across or beyond the notified area or within two kilometers from the border area, by head load, or by animal load, any consignment of notified goods

exceeding such quantity, as may be prescribed, unless he is in possession of the documents specified in sub-section (3).

2[(5) All transport of consignments of goods, exceeding such quantity as provided in sub-section (3), by road into or out of the State shall be made only through notified check post.

(6) All vehicles carrying goods, other than those specifically notified by the Commissioner shall be subjected to scanning and weighing by the scanning and weighing agency at such check post, where such facilities are available whether controlled by the Government, or any other agency approved by the Government, and the driver or the person in charge of the vehicle shall be liable to pay the weighing and scanning charges at rates notified by the Commissioner.]

3[(7) For the effective enforcement of the provisions of this Act, the Commissioner may, from time to time, issue necessary instructions for regulating the movement of vehicles carrying goods, through selected border check posts.]

1. Substituted vide The Kerala Finance Act, 2006 for the words "(b) a permit in such form, as may be prescribed and issued by the officer empowered in this behalf or the assessing authority, as the case may be, when notified goods, exceeding such quantity or value as may be prescribed, is transported into or out of the State:"

2. Inserted by The Kerala Finance Act, 2006

3. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

47. Procedure For Inspection Of Goods In Transit :-

(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 (4) of section 46 shall stop or, as the case 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 (3) of section 46 to be in the possession of the person transporting the goods and to satisfy himself that there is no evasion of tax.

1 [(1A) Notwithstanding anything contained in section 3 of this Act, or in The Kerala Panchayat Raj Act, 1994 (13 of 1994), where there is reason to believe that a goods-laden vehicle has by-passed the

check post and entered in the State, it shall be lawful for an elected member or an officer authorized by resolution by a Grama Panchayat touching the border of the State, through which the vehicle is passing, to stop the vehicle for ascertaining whether the vehicle has passed through a check post, and on so doing, the driver or the person in charge of the vehicle shall stop the vehicle, and if it is found that the vehicle has not passed through a check post, they shall inform the commercial tax authorities having jurisdiction over the area to pursue further action under this Act and no suit, prosecution or other proceeding shall lie against any such person for anything done or purporting to be done in good faith under this sub-section.]

(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.

(3) 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 and seizing the vehicle shall have the power to order the vehicle or vessel being taken to the nearest

Police Station or to any check post or to the office of the Commercial 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 thirty days from the date of furnishing the security.

(4) 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 thereunder 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.

(5) 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 Commercial Tax Officer as may be authorised in that behalf by the Government, for conducting necessary inquiry in the manner prescribed: Provided that where tax is collected under the second proviso to sub-section (2) or under sub-section (4), 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.

(6) The officer authorized under sub-section (5) 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 enquiry, 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.

(7) No action under sub-section (2) or sub-section (5) or sub-section (6) shall be taken in respect of goods already subjected to the proceedings under those sub-sections.

(8) 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 (6) within thirty days from the date of the order imposing the penalty, the goods seized shall be liable to be sold for the realization of the penalty in the manner provided in sub-section (11).

(9) When any goods are seized under sub-section (8), 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 such refusal in the presence of two witnesses.

(10) The notice under sub-section (6) 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 made thereunder which have been violated shall be,-

(a) displayed on the notice board of the officer authorized under sub-section (5); 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 (6).

(11) The goods seized under sub-section (9) 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. The auction purchaser shall pay the sale value of the goods in ready cash immediately after the sale and he will not be permitted to carry away any part of the property until he has paid for the same in full. Where the purchaser fails to pay the purchase money, the property will be re-sold at once and the defaulting purchaser will be liable for any loss arising from as well as the

expenses incurred on the re-sale.

(12) 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.

(13) If the order of imposition of penalty under sub-section (6) or of seizure of goods under sub-section (8) 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.

(14) 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 newspapers of the notice under sub-section (10).

(15) If the sale proceeds of any goods sold or the amount obtained on the disposal of any goods otherwise than by sale under provisions hereinbefore 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 (14) 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.

(16) 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 the public auction and the sale proceeds shall be remitted to Government.

1 [(16A) Notwithstanding anything contained in this Act or the rules made there under, the Commissioner may where he deems it necessary to prevent any evasion of tax, direct that the tax in respect of the sale of any evasion prone commodities, as may specified by him, shall be paid before the date prescribed for its

payment under this Act.]

1. Inserted by The Kerala Finance Act, 2006

48. Transit Of Goods Through The State And Issue Of Transit Pass :-

(1) When a vehicle or vessel carrying goods from any place outside the State and bound for any place outside the State passes through the State, the owner or consignor of goods or owner or driver or person in charge of such vehicle or vessel shall obtain a transit pass in the prescribed form for such goods from the officer-in-charge of the first check post after his entry into the State and deliver it to the officer-in-charge of the last check post before his exit from the State.

(2) If the owner or consignor of goods or owner or driver or person in charge of such vehicle or vessel fails to deliver the transit pass for such goods referred to in sub-section (1) to the last check post, it shall be presumed that such goods which are liable to tax under this Act and the goods have been delivered within the State for sale: Provided that where the goods carried by such vehicle or vessel are, after their entry into the State, transported outside the State by any other vehicle or conveyance, the onus of proving that goods have actually moved out of the State, shall be on the owner or consignor of goods or owner or driver or person in charge of such vehicle or vessel, as the case may be.

(3) Where it is presumed under sub-section (2) that the goods carried in a vehicle or vessel have been delivered within the State for sale by the owner or consignor of goods or owner or driver or person in charge of such vehicle or vessel such owner or consignor of goods or owner or driver or person in charge of the vehicle or vessel shall be jointly or severally liable to pay tax which shall be assessed and recovered in accordance with the relevant provisions of this Act, irrespective of the limit of any turnover together with an amount of penalty not exceeding twice the amount of such tax as may be assessed, after having given to the person or persons aforesaid an opportunity of being heard by the assessing authority under whose jurisdiction the check post is situate.

1["(4) Where any person consigns any goods or transports any goods liable to tax under this Act from another State into the State without any records as provided for under section 46 or where the particulars furnished in the documents accompanying the goods are

false or the consignor or purchaser stated therein is found to be bogus or non-existent or is not traceable or where the transporter fails to prove the bona fides of the transport, it shall be presumed that such goods have been sold in the State by the consignor or the owner of the goods 2[or the transporter or the owner or person in charge of the vehicle] or the person in charge of the goods or all of them jointly and they shall be jointly and severally liable to pay tax on such sales which shall be assessed and recovered in the manner provided for in sub-section (3)."]

(5) For the purpose of this section, the owner or driver or person in charge of the vehicle or vessel shall, unless he is a registered dealer under this Act, be deemed to be a registered dealer for assessment of tax under this Act.

(6) Where the goods enter the State by way of import from foreign countries through any airport or sea port and the goods are transported to a place outside the State through a vehicle or vessel, the transit pass shall be obtained from the first check post or from the office of the Commercial Taxes Department nearer to the airport or sea port, as the case may be, and the provisions in sub-sections (1) to (5) shall apply accordingly.

1 . Substituted for " Where any person consigns any goods or transports any goods from another State into the State and where the particulars furnished in the documents accompanying the goods are false or the consignor or purchaser stated therein is found to be bogus or non-existent or is not traceable or denies such purchase, it shall, unless the consignor or the owner or driver or the person in charge of the vehicle proves to the satisfaction of the assessing authority that the particulars furnished in the document are true, be presumed that such goods which are liable to tax under this Act have been sold in the State by the consignor or the owner of the goods or the owner or driver or person in charge of the vehicle or the person in charge of the goods or all of them jointly and they shall be jointly or severally liable to pay tax on such sales which shall be assessed and recovered in the manner provided in sub-section (3)"by The Kerala Finance Act ,2005.

2.Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "or transports or the owner or persons in charge of the vehicle".

49. Confiscation By Authorised Officers In Certain Cases :-

(1) Any officer, not below the rank of a Commercial Tax Officer

shall have the power to intercept and search the vehicle or vessel or any conveyance transporting notified goods at any place within the State for the purpose of enabling such officer to verify whether any notified goods are being smuggled into or out of the State.

(2) If on verification such officer has reason to suspect that the notified goods are being smuggled into or out of the State, he may, without any unreasonable delay, produce the goods and the vehicle before such officer authorised by the Government, by notification in the Gazette, not below the rank of an Assistant Commissioner.

(3) Where the authorised officer is satisfied that the driver or other person in charge of the vehicle or vessel or other conveyance is smuggling notified goods, the officer shall have the power to seize and detain the goods along with the vehicle or vessel:

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

Provided further that the authorised officer may release the goods and the vehicle or vessel seized and detained if the owner or the person in charge of the notified goods or the owner or person in charge of the vehicle or vessel files an option to pay in lieu of seizure and detention, a1["redemption fee"] equal to thrice the amount of tax due at the rate applicable to the goods liable to seizure and detention and twice the tax due or an amount of Rs.50,000 whichever is higher for the release of the vehicle or vessel in lieu of detention:

Provided further that if the owner of the vehicle produces the documents specified in sub section (3) of section 46 and the owner of the goods proves the bonafides of the transport of goods within seven days of the seizure and detention the officer shall release the goods and the vehicle.

2[(4) 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 second proviso to sub-section (3), within thirty days from the 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 and 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.

(5) 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.]

(6) Any person aggrieved by an order under sub-section (5) 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 Deputy Commissioner and the Deputy Commissioner may pass such orders thereon as he thinks fit: Provided that the Deputy Commissioner may admit an application for revision preferred after the expiry of the said period if he is satisfied that the applicant had sufficient cause for not filing the revision petition within the said period.

(7) 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 a revision in such manner and in such form as may be prescribed and accompanied by a fee of rupees five hundred before the Commissioner and the decision of the Commissioner shall be final: Provided that the Commissioner may admit an application for revision filed after the expiry of the said period if it is satisfied that the applicant had sufficient cause for not filing the application within the said period.

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

encumbrances.

(9) 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.

1. Substituted for the word "penalty" by The Kerala Finance Act, 2005.

2. Substituted for "(4) 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 penalty as specified in second proviso to sub-section (3), within thirty days from the seizure and detention of goods and the authorised 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.

(5) 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 authorised 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 have taken all reasonable and necessary precautions against such use: Provided that the authorised 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 and an opportunity of being heard. The officer shall also afford an opportunity to pay a penalty equal to thrice the amount of tax attempted to be evaded by the owner of the goods and rupees one lakh by the owner or person in charge of the vehicle or vessel in lieu of confiscation of vehicle, if the owner of the notified goods is not ascertainable or not willing to remit the penalty specified, the owner of the vehicle or the person in charge of the vehicle or vessel shall pay three times of the tax sought to be evaded and an amount of rupees one lakh in lieu of confiscation of the goods and vehicle. " by The Kerala Finance Act, 2005.

49A. Police Assistance For Inspection, Search And Seizure

:-

1 [49A. Police Assistance for inspection, search and seizure

An officer authorised under the provisions of this Act to conduct inspection, search or seizure of any vehicle or vessel, goods, business place, residential accommodation or any other place, if feels necessary to have police assistance for the effective conduct of such inspection, search or seizure may seek police assistance from the officer in charge of the police station or from his superior officer having jurisdiction over the area where inspection, search or seizure is to be conducted or is being conducted and thereupon such police officer shall render such assistance to the officer as may be required for the conduct of such inspection, search or seizure."]

1. Inserted by The Kerala Finance Act ,2005

50. Procedure As To Perishable Goods Seized Under Section 49 :-

(1) Notwithstanding anything contained in section 49, the authorised 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 authorised officer may deal with the proceeds of the sale of goods under sub section (i) in the same manner as he might have dealt with the goods if it had not been sold.

51. Possession And Submission Of Certain Records By Owners Etc., Of Vehicle 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 (3) of section 46, carry with him,-

(i) a tax invoice, delivery note 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 the documents aforesaid or copies thereof to the prescribed authority, having jurisdiction over the area in which the goods are delivered, along with such return within such time as may be prescribed

52. Forwarding Agency, Etc., To Submit Returns :-

Every clearing or forwarding house or agency, transporting agency, shipping agency, shipping out agency, railway authorities, air cargo authorities or steamer agency in the State shall submit to the assessing authority of the area such returns and information as may be prescribed, of all goods cleared, forwarded, transported, or shipped by it. The assessing authority concerned shall have the

power to call for and examine the books of account or other documents in the possession of such agency with a view to verify the correctness of the returns submitted and the agency shall be bound to furnish the books of account or other documents when so called for.

53. Banks To Submit Returns :-

1[Every bank, including any branch of a bank or any banking institution in the State, shall submit to the assessing authority of the area, a return of all bills relating to goods discounted, cleared or negotiated by or through it, in such form, in such manner and within such time, as may be prescribed.]

1.Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "Every Bank, including any branch of a bank or any banking institution in the State, shall submit every month to the assessing authority of the area, a return in the prescribed form, of all bills relating to goods discounted, cleared or negotiated by or through it during the preceding month, in such manner as may be prescribed."

54. Warehousemen And Banks To Furnish Details :-

Every warehouseman and every bank, including any branch of a bank or any banking institution in the State, shall, if so required by an officer not below the rank of an assessing authority, furnish such information, document or statement as he may consider necessary for the purpose of any proceedings under this Act.

CHAPTER 7

APPEALS, REVISIONS AND SETTLEMENT OF CASES

55. Appeals To The Deputy Commissioner (Appeals) :-

5[(1) Any person aggrieved by any order issued or proceedings recorded other than those under sub-section (3), sub-section (8) or sub-section (9) of section 16, sub-section (8) of section 19 passed by an authority empowered to do so under this Act not being an authority above the rank of an Assistant Commissioner may, within a period of thirty days from the date on which the order was served on him, appeal against such order,

- (i) to the Deputy Commissioner (Appeals), if the order was passed by an authority of the rank of an Assistant Commissioner; and
- (ii) to the Assistant Commissioner (Appeals), if the order was

passed by an authority of the rank of a Commercial Tax Officer:
Provided that orders passed under sections 48, 49, 67, 69, 70, 70A and 72 shall be appealable only to the Deputy Commissioner (Appeals):

Provided further that the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period:

Provided also that no appeal shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of the tax or other amounts admitted by the appellant to be due or such instalment thereof as might have become payable, as the case may be, where the appeal is against an assessment completed under sub-section (6) of section 23, or under section 24 or section 25.

(2) Where an appeal lies against any order under sub-section (1), any order issued under section 66 to rectify any error in such order shall also be appealable under the said sub-section.

(3) The appeal shall be in such form and shall be verified in such manner as may be prescribed, and shall be accompanied by a fee of five hundred rupees.

(4) Notwithstanding that an appeal has been preferred under sub-section (1), the tax or other amounts shall be paid in accordance with the order against which the appeal has been preferred:

Provided that the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may, at his discretion, give such directions as he thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to his satisfaction in such form and in such manner as may be prescribed.

(5) In disposing of an appeal, the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may, after giving the appellant a reasonable opportunity of being heard,-

(a) in the case of an order of assessment or penalty, either confirm, reduce, enhance or annul the assessment or the penalty or both;

(b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed;

(c) or pass such other orders as he may think fit; or

(d) in the case of any other order, confirm, cancel or vary such order:

Provided that at the hearing of any appeal against an order of the assessing authority, the assessing authority or the officer empowered by the Commissioner in this behalf shall be heard.

(6) The order of the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) disposing of an appeal before it shall state the point for determination, the decision thereon and the reason for arriving at such decision.

(7) Where as a result of the appeal any change becomes necessary in the order appealed against, the Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals) may, direct the assessing authority to amend such order accordingly and on such amendment being made, any amount paid in excess by the appellant shall be refunded to him or as the case may be the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be.]

1 . Omitted vide kerala Finance Act, 2006.

2 . Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words " Provided further that in the case of an order under sub-section (3) of section 22 or section 24, or section 25, no appeal shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of the tax or other amounts admitted by the appellant to be due or of such instalment thereof as might have become payable, as the case may be.

3 . Omitted vide the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007. Prior to omission it read as:

"(b) the tax or other amounts admitted by the appellant be due or such instalment thereof as might have become payable, as the case may be, where the appeal is against an assessment completed under sub-section (6) of section 23, or under section 24 or section 25."

4. Omitted by the kerala Finance Act, 2009 vide notification No. dated 01.04.2009 for the following : -

"(1) Any person aggrieved by any order issued or proceedings recorded other than those under sub-section (3), sub-section (8) or sub-section (9) of section 16, sub-section (8) of section 19,1[***] passed by an authority empowered to do so under this Act, not being an authority above the rank of an Assistant Commissioner may, within a period of thirty days from the date on which the order was served on him, appeal against such order to the Deputy Commissioner (Appeals).

Provided that the Deputy Commissioner (Appeals) may admit an

appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period.

2[Provided further that no appeal shall be entertained under this sub-section unless it is accompanied by satisfactory proof of the payment of,-

(a) the entire tax assessed, where the appeal is against an assessment completed under sub-section (3) of section 22; and

3[***]]

(2) Where an appeal lies against any order under sub-section (1), any order issued under section 66 to rectify any error in such order shall also be appealable under the said sub section.

(3) The appeal shall be in such form and shall be verified in such manner as may be prescribed, and shall be accompanied by a fee of five hundred rupees.

(4) Notwithstanding that an appeal has been preferred under sub-section (1), the tax or other amounts shall be paid in accordance with the order against which the appeal has been preferred: Provided that the Deputy Commissioner (Appeals) may, at his discretion, give such directions as he thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to his satisfaction in such form and in such manner as may be prescribed.

(5) In disposing of an appeal, the Deputy Commissioner (Appeals) may, after giving the appellant a reasonable opportunity of being heard,-

(a) in the case of an order of assessment or penalty, either confirm, reduce, enhance or annul the assessment or the penalty or both;

(b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed;

(c) or pass such other orders as he may think fit; or

(d) in the case of any other order, confirm, cancel or vary such order: Provided that, at the hearing of any appeal against an order of the assessing authority, the assessing authority or the officer empowered by the Commissioner in this behalf shall be heard.

(6) The order of the Deputy Commissioner (Appeals) disposing of an appeal before it shall state the point for determination, the decision thereon and the reason for arriving at such decision.

(7) Where as a result of the appeal any change becomes necessary in the order appealed against, the Deputy Commissioner (Appeals) may, direct the assessing authority to amend such order

accordingly and on such amendment being made, any amount paid in excess by the appellant shall be refunded to him or as the case may be the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be."

5. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 for the following :- "4[***]"

56. Powers Of Revision Of The Deputy Commissioner Suo Motu :-

(1) The Deputy Commissioner may, of his own motion, call for and examine any order passed or proceedings recorded under this Act by any officer or authority subordinate to him which in his opinion is prejudicial to the interest of the Revenue and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this act, may pass such order thereon as he thinks fit. Explanation.-For the purpose of this section an order passed or proceedings recorded shall be deemed to be prejudicial to the interest of the revenue where the tax or other amount assessed or demanded is lower than what is actually due, either due to escapement of turnover or for any other reason.

(2) The Deputy Commissioner shall not pass any order under sub-section (1) if,-

- (a) the time for appeal against the order has not expired;
- (b) the order has been made the subject matter of an appeal to the 1[Deputy Commissioner (Appeals) or the Assistant Commissioner (Appeals) or] Deputy Commissioner (Appeals) or the Appellate Tribunal or of a revision in the High Court; or
- (c) more than four years have expired from the year in which the order referred to therein was passed.

(3) Notwithstanding anything contained in sub-section (2), the Deputy Commissioner may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of the period of four years referred to in clause (c) of that sub-section, whichever is later.

(4) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

1. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f.

01.04.2010.

57. Power Of Revision Of Deputy Commissioner On Application :-

(1) Any person objecting to an order passed or proceedings recorded under this Act for which an appeal has not been provided for in Section 55 or Section 60 may, within a period of thirty days from the date on which a copy of the order or proceeding was served on him in the manner prescribed, file an application for revision of such order or proceeding to the Deputy Commissioner: Provided that the Deputy Commissioner may admit an application for revision presented after the expiration of the said period, if he is satisfied that the applicant had sufficient cause for not presenting the application within the said period.

(2) An application for revision shall be in the prescribed form and shall be verified in the prescribed manner, and be accompanied by a fee of five hundred rupees.

(3) On admitting an application for revision, the Deputy Commissioner may call for and examine the record of the order or proceeding against which the application has been preferred and may make such enquiry or cause such enquiry to be made and subject to the provisions of the Act, pass such order thereon as he thinks fit.

(4) Notwithstanding that an application has been preferred under sub-section (1), the tax, fee or other amount shall be paid in accordance with the order or proceeding against which the application has been preferred: Provided that the Deputy Commissioner may, in his discretion, give such directions as he thinks fit in regard to the payment of such tax, fee or other amount, if the applicant furnishes sufficient security to his satisfaction, in such form and in such manner, as may be prescribed.

(5) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

58. Powers Of Revision Of The Commissioner Suo Motu :-

(1) The Commissioner may suomotu call for and examine any order passed or proceedings recorded under this Act by any officer or authority, subordinate to him 2[other than that of the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) or]

other than that of the Deputy Commissioner (Appeals) 1[not being the orders passed by him against any order issued or proceedings recorded under sub-section (3) of section 25, sub-section (8) or sub-section (9) of section 44, section 49, section 67, section 68, section 69 or section 70,] which in his opinion is prejudicial to the interest of revenue and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act may pass such order thereon, as he thinks fit. Explanation.-For the purpose of this section an order passed or proceedings recorded shall be deemed to be prejudicial to the interest of the revenue where the tax or other amount assessed or demanded is lower than what is actually due, either due to escapement of turnover or for any other reason.

(2) The Commissioner shall not pass any order under sub-section (1) if-

- (a) the time for appeal against that order has not expired;
- (b) the order has been made the subject matter of an appeal to the 2[the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) or] Deputy Commissioner (Appeals) or the Appellate Tribunal or of a revision in the High Court; or
- (c) more than four years have expired from the year in which the order referred to therein has passed.

(3) Notwithstanding anything contained in sub-section (2), the Commissioner may pass an order under sub-section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub-section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of a period of four years referred in clause (c) of that sub-section, whichever is later.

(4) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

1. Inserted vide Kerala Finance Act, 2006.

2. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

59. Power Of Revision Of The Commissioner On Application

:-

(1) Any person objecting to an order passed by the Deputy Commissioner, other than an order of 1[the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) under section 55]

the Deputy Commissioner (Appeals) under section 55 may, within a period of thirty days from the date on which a copy of the order was served on him file an application for revision of such order to the Commissioner: 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.

(2) Such application for revision shall be in the prescribed form and shall be verified in the prescribed manner and be accompanied by a fee of seven hundred and fifty rupees.

(3) Notwithstanding that an application has been preferred under sub-section (1), the tax, fee or other amount shall be paid in accordance with the order against which the application has been preferred: Provided that the Commissioner may in his discretion, give such directions as he thinks fit in regard to the payment of such tax, fee or other amount, if the applicant furnishes sufficient security to his satisfaction in such manner as may be prescribed.

(4) On admitting an application for revision, the Commissioner may call for and examine the record of the order against which the application has been preferred and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act pass such order thereon as he thinks fit.

(5) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

1. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

60. Appeal To The Appellate Tribunal :-

2[(1) Any person objecting to an order passed by the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) under sub-section (5) of section 55 or any officer empowered by the Government in this behalf may within a period of 60 days from the date on which the order was served on him, in the manner prescribed, appeal against such order to the Appellate Tribunal:

Provided that the Appellate Tribunal may admit an appeal presented after the expiration of the said period if it is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period:

Provided further that no appeal shall lie in cases where suo moto revision proceedings under section 58 is pending.]

3[***]

4[(2) The officer authorised under sub-section (1) or the person against whom an appeal has been preferred, as the case may be, on receipt of notice that an appeal against the order of the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) has been preferred under sub-section (1) by the other party may notwithstanding that he has not appealed against such order or any part thereof, file within 30 days of the receipt of the notice, a memorandum of cross objection, verified in the prescribed manner, against any part of the order of the Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) and such memorandum shall be disposed by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (1).]

(3) The appeal or the memorandum of cross objections shall be in the prescribed form and shall be verified in the prescribed manner and, in the case of an appeal preferred by any person other than an officer empowered by the Government under sub-section (1), it shall be accompanied by a fee of one thousand rupees.

(4) In disposing of an appeal, the Appellate Tribunal may after giving the parties a reasonable opportunity of being heard either in person or by a representative,-

(a) in the case of an order of assessment or penalty,-

(i) confirm, reduce, enhance or annul the assessment or penalty or both;

(ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed; or

(iii) pass such other orders as it may think fit; or

(b) in the case of any other order, confirm, cancel or vary such order: Provided that if the appeal involves a question of law on which the Appellate Tribunal has previously given its decision in another appeal and either a revision petition to the High Court against such decision or an appeal to the Supreme Court against the order of the High Court thereon is pending, the Appellate Tribunal may defer the hearing of the appeal before it, till such revision petition to the High Court or the appeal to the Supreme Court is disposed of.

(5) Where as a result of the appeal any change becomes necessary in the order appealed against, the Appellate Tribunal may authorize the assessing authority to amend such order accordingly and on such amendment being made any amount paid in excess by the

appellant shall be refunded to him or the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act.

(6) Notwithstanding that an appeal has been preferred under sub-section (1), the tax shall be paid in accordance with the order of assessment against which the appeal has been preferred: Provided that the Appellate Tribunal may, in its discretion, give such directions as it thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to its satisfaction in such form and in such manner as may be prescribed: Provided further that where the Appellate Tribunal has passed an order of stay in an appeal it shall dispose of the appeal within a period of one hundred and eighty days from the date of such order: Provided also that if such appeal is not so disposed of within the period specified in the second proviso the stay order shall stand vacated after the expiry of the said period.

(7) The Appellate Tribunal may, on the application of the appellant or the respondent review any order passed by it under sub-section (4) on the basis of the discovery of new and important facts which after the exercise of due diligence were not within the knowledge of the applicant or could not be produced by him when the order was made: Provided that no such application shall be preferred more than once in respect of the same order.

(8) The application for review shall be preferred in the prescribed manner and within one year from the date on which a copy of the order to which the application relates was served on the applicant in the manner prescribed, anywhere the application is preferred by any person other than an officer empowered by the Government under sub-section (1), it shall be accompanied by a fee of rupees three hundred.

(9) Every order passed by the Appellate Tribunal under sub-section (4) or sub-section (7) shall be communicated in the manner prescribed to the appellant, the respondent, the authority on whose order the appeal was preferred, the Deputy Commissioner concerned, and the Commissioner.

1. Inserted vide Kerala Finance Act, 2006.

2. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 for the following : -

(1) Any person objecting to an order passed by the Deputy Commissioner (Appeals) under sub-section (5) of section 55 or any officer empowered by the Government in this behalf may, within a period of sixty days from the date on which the order was served on

him, in the manner prescribed, appeal against such order to the Appellate Tribunal:

Provided that the Appellate Tribunal may admit an appeal presented after the expiration of the said period if it is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period.

1[Provided further that no appeal shall lie in cases where suo moto revision proceedings under section 58 is pending.]

3. Omitted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

4. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 for the following : -

"(2) The officer authorized under sub-section (1) or the person against whom an appeal has been preferred, as the case may be, on receipt of notice that an appeal against the order of the Deputy Commissioner (Appeals) has been preferred under sub-section (1) by the other party, may, notwithstanding that he has not appealed against such order or any part thereof, file within thirty days of the receipt of the notice, a memorandum of cross objections, verified in the prescribed manner, against any part of the order of the Deputy Commissioner (Appeals) and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (1)."

61. Filing Of Application For Settlement Of Cases :-

(1) Notwithstanding anything contrary contained in this Act an assessee may, at any stage of an appeal or revision pending before any authority under the Act or the High Court, make an application in such form and in such manner as may be prescribed, containing a full and true disclosure of his turnover which had not been disclosed before the Assessing Authority including the additional amount of tax payable on such turnover and such other particulars as may be prescribed, to the Settlement Commission to have the case settled and any such application shall be disposed of in the manner hereinafter provided:

Provided that no such application shall be made unless, the assessee has furnished the return of turnover, which he is or was required to furnish under any of the provisions of this Act:

Provided further that an application shall not be rejected under this sub-section unless an opportunity has been given to the applicant of being heard.

(2) Every application made under sub-section (1) shall be accompanied by such fees as may be prescribed.

(3) An application made under sub-section (1) shall not be allowed to be withdrawn by the applicant.

(4) On receipt of an application under sub-section (1), the Settlement Commission shall call for a report from the Deputy Commissioner and on the basis of the materials contained in such report and having regard to the nature and circumstance of the case or complexity of investigation involved therein, the Settlement Commission may, by order, allow the application to be proceeded, with or reject the application: Provided that an application shall not be rejected under this sub-section unless an opportunity has been given to the applicant of being heard: Provided further that the Deputy Commissioner shall furnish the report within a period of forty-five days of the receipt of communication from the Settlement Commission, and if the Deputy Commissioner fails to furnish the report within the said period, the Settlement Commission may make the order without such report.

(5) A copy of every order under sub-section (4) shall be sent to the applicant and to the Deputy Commissioner.

(6) Subject to the provisions of sub-section (7), the assessee shall, within thirty-five days of the receipt of a copy of the order under sub-section (4) allowing the applications to be proceeded with, pay the additional amount of tax or other amount payable on the turnover disclosed in the application and shall furnish proof of such payment to the Settlement Commission.

(7) Where the additional amount of tax or other amount referred to in sub-section (6) is not paid by the assessee within the time specified under that sub-section, the Settlement Commission may, at its discretion, permit the assessee to pay the amount within a period not exceeding fifteen days.

(8) Where an application is allowed to be proceeded with under sub-section (4), the Settlement Commission may call for the relevant reports from the Deputy Commissioner and after examination of such records, if the Settlement Commission is of the opinion that any further enquiry or investigation in the matter is necessary, it may direct the Deputy Commissioner to make or cause to be made such further enquiry or investigation and furnish a report on the matter covered by the application and any other matter relating to the case.

(9) After examination of the records and the report of the Deputy Commissioner received under sub-sections (4) or (8) and after

giving an opportunity to the applicant and to the Deputy Commissioner to be heard, either in person or through a representative duly authorised in this behalf and after examining such further evidences as may be placed before it or obtained by it, the Settlement Commission may, in accordance with the provisions of this Act, pass such order as it thinks fit on the matters covered by the application and any other matter relating to the case not covered by the application, but referred to in the report of the Deputy Commissioner under sub-section (4) or sub-section (8).

(10) Every order passed under sub-section (9) shall provide for the terms of settlement including any demand by way of tax, penalty or interest, the manner in which any sum due under the settlement shall be paid and all other matters to make the settlement effective and shall also provide that the settlement shall be void if it is subsequently found by the Settlement Commission that it has been obtained by fraud or misrepresentation of facts.

(11) Where any tax payable in pursuance of an order under sub-section (9) is not paid by the assessee within thirty-five days of the receipt of a copy of the order by him, the assessee shall be liable to pay interest at the rate of one per cent for each month or part thereof, for the first three months after the date specified for its payment; and at the rate of two per cent for each month or part thereof, subsequent to the first three months aforesaid, on the amount remaining unpaid from the date of expiry of the period of thirty-five days.

(12) Where a settlement become void as provided under sub-section (10), the proceedings with respect to the matters covered by the settlement shall be deemed to have been revived from the stage at which the application was allowed to be proceeded with by the Settlement Commission and the authority concerned may, notwithstanding anything contained in any other provision of this Act, complete such proceedings at any time before the expiry of two years from the end of the financial year in which the settlement became void.

(13) If the matter is settled under the provisions of this section the Deputy Commissioner shall intimate the fact of such settlement to the authority specified in sub-section (1) or to the High Court as the case may be.

62. Appeal To The High Court :-

(1) Any person objecting to an order affecting him passed under

section 58 or section 94 may, within a period of ninety days from the date on which a copy of the order was served on him in the manner prescribed, appeal against such order to the High Court: Provided that the High Court may admit an appeal preferred after the period of ninety days aforesaid if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the said period.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a fee of one thousand five hundred rupees.

(3) In disposing of an appeal, the High Court may, after giving the parties a reasonable opportunity of being heard either in person or by a representative,

(a) in the case of an order of assessment or penalty,-

(i) confirm, reduce, enhance or annul the assessment or penalty or both;

(ii) set aside the assessment and direct that a fresh assessment may be made after such further enquiry as may be directed; or

(iii) pass such other orders as it may think fit; or

(b) in the case of any other order, confirm, cancel or vary such order.

(4) Where as a result of the appeal any change becomes necessary in the order appealed against, the High Court may authorize the Commissioner to amend such order accordingly and on such amendment being made, any amount paid in excess by the appellant shall be refunded to him or the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be.

(5) Every order passed in appeal under this section shall be final.

(6) Notwithstanding that an appeal has been preferred under sub-section (1), the tax shall be paid in accordance with the order of assessment against which the appeal has been preferred: Provided that the High Court may, in its discretion, give such directions as it thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to its satisfaction in such form and in such manner as may be prescribed.

(7) The High Court may, on the application of the appellant or the Commissioner, review any order passed by it under sub-section (3) on the basis of the discovery of new and important facts which after the exercise of due diligence were not within the knowledge of the applicant or could not be produced by the applicant, when the order was made.

(8) The application for review shall be preferred in the prescribed manner and within one year from the date on which a copy of the order to which the application relates was served on the applicant in the manner prescribed and shall, where it is preferred by any person other than the Commissioner, be accompanied by a fee of three hundred rupees.

(9) The High Court may, at its discretion, award the cost in an appeal under sub-section (1) or in a review under sub-section (7).

63. Revision By The High Court :-

(1) Any officer empowered by the Government in this behalf or any other person objecting to an order passed by Appellate Tribunal under sub section (4) or sub-section (7) of section 60, or any person objecting to an order passed by the Commissioner under sub-section (4) of section 59 may, within ninety days from the date on which a copy of such order is served on him in the manner prescribed, prefer a petition to the High Court on the ground that the Appellate Tribunal or the Commissioner has either decided erroneously or failed to decide any question of law: Provided that the High Court may admit a petition preferred after the period of ninety days aforesaid if it is satisfied that the petitioner had sufficient cause for not preferring the petition within the said period.

(2) The petition shall be in the prescribed form and shall be verified in the prescribed manner and where it is preferred by a person other than an officer empowered by the Government under sub-section (1) it shall be accompanied by a fee of one thousand five hundred rupees.

(3) If the High Court, on pursuing the petition, considers that there is no sufficient ground for interfering, it may dismiss the petition summarily:

Provided that no petition shall be dismissed unless the petitioner has had a reasonable opportunity of being heard.

(4) If the High Court does not dismiss the petition summarily, it shall, after giving both the parties to the petition a reasonable opportunity of being heard, determine the question of law raised and either reverse, affirm or amend the order against which the petition was preferred or remit the matter to the Appellate Tribunal with the opinion of the High Court on the question of law raised, or pass such order in relation to the matter as the High Court thinks fit.

(5) Where the High Court remits the matter under sub-section (4) with its opinion on the question of law raised, the Appellate Tribunal shall amend the order passed by it in conformity with such opinion.

(6) Before passing an order under sub-section (4) the High Court may, if it considers it necessary so to do, remit the petition to the Appellate Tribunal, and direct it to return the petition with its finding on any specific question or issue.

(7) Notwithstanding that a petition has been preferred under sub-section (1), the tax shall be paid in accordance with the order against which the revision has been preferred: Provided that the High Court may, in its discretion, give such directions as it thinks fit in regard to the payment of the tax before the disposal of the petition, if the petitioner furnishes sufficient security to its satisfaction in such form and in such manner as may be prescribed.

(8) The High Court may, on the application of any party to a revision under this section, review any order passed by it on the basis of the discovery of new and important facts which after the exercise of due diligence were not within the knowledge of the applicant or could not be produced by him when the order was made.

(9) The application for review shall be preferred in the prescribed manner and within one year from the date on which a copy of the order to which the application relates was served on the applicant in the manner prescribed and, where it is preferred by a person other than an officer empowered by the Government under sub-section (1), it shall be accompanied by a fee of one thousand five hundred rupees.

(10) If, as a result of the revision or review, any change becomes necessary in any assessment, the High Court may direct the assessing authority to amend the assessment accordingly, and on such amendment being made any amount paid in excess by any person shall be refunded to him, or the further amount of tax due from him shall be collected in accordance with the provisions of this Act, as the case may be.

(11) The High Court may at its discretion, award the cost in a revision under sub-section (1) or in a review under sub-section (8).

64. Appeals-Petitions And Applications To The High Court To Be Heard By A Bench Of Not Less Than Two Judges :-

Every appeal preferred to the High Court under section 62, every

petition under section 63 and every application under the said sections shall be heard by a Bench of not less than two judges, and in respect of such appeal, petition or application, the provisions of section 98 of the Code of Civil Procedure, 1908 (Central Act 5 of 1908) shall, so far as may be, apply.

65. Fee For Interlocutory Petitions :-

Every interlocutory application prescribed by the Government and filed before the authorities under this Act specified below, other than those filed by officers empowered by Government, shall be accompanied by the following fees, namely:-

(a) Before the Deputy Commissioner (Appeals) 1[Assistant Commissioner (Appeals)] : Two hundred rupees or the Deputy Commissioner

(b) Before the Commissioner or the Appellate Tribunal : Three hundred rupees

1. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

66. Power To Rectify Any Error Apparent On The Face Of The Record :-

(1) Any authority including Appellate Tribunal and Settlement Commission issuing any order or proceedings under this Act may, on application or otherwise, at any time within four years from the year in which the order is passed by it, rectify any error apparent on the face of the record: Provided that no such rectification, which has the effect of enhancing an assessment or any penalty, shall be made unless such authority has given notice to the person affected and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing an assessment or penalty, the assessing authority shall make any refund to the person entitled thereto.

(3) Where any such rectification has the effect of enhancing an assessment or penalty, the assessing authority shall give the dealer or other person, a revised notice of assessment or penalty and thereupon the provisions of this Act and the rules made thereunder shall apply as if such notice has been given in the first instance.

Explanation.- The liability to pay the tax or other amount shall arise only from the date specified in the revised notice.

CHAPTER 8

OFFENCES AND PENALTIES

67. Imposition Of Penalty By Authorities :-

(1) Notwithstanding anything contained in section 71 if any authority empowered under this Act is satisfied that any person,-

- (a) being a person required to register himself as a dealer under this Act, did not get himself registered; or
- (b) has failed to keep true and complete accounts; or
- (c) has failed to submit any return as required by the provisions of this Act or the rules made thereunder; or
- (d) has submitted an untrue or incorrect return; or
- (e) has made any bogus claim of⁴[input tax credit, special rebate or refund]; or
- (f) has continued the business during the period of suspension of registration; or
- (g) has failed to return the unused statutory Forms and Declarations under this Act after the cancellation or suspension of the registration; or
- (h) has not stopped any vehicle or vessel when required to do so; or
- (i) has failed to comply with all or any of the terms of any notice or summons issued to him by or under the provisions of this Act or the rules made thereunder; or
- (j) has acted in contravention of any of the provisions of this Act or any rule made thereunder, for the contravention of which no express provision for payment of penalty or for punishment is made by this Act; or
- (k) has abetted the commission of the above offences, or
- (l) has abetted or induced in any manner another person to make and deliver any return or an account or a statement or declaration under this Act or rules made thereunder, which is false and which he either knows to be false or does not believe to be true, such authority may direct that such person shall pay, by way of penalty, an amount not exceeding twice the amount of tax or other amount evaded or sought to be evaded where it is practicable to quantify the evasion or an amount not exceeding¹[ten thousand rupees] in any other case:

Provided that the authority empowered under this section shall dispose of the case within one year from the date of detection of offence mentioned under this section except where the extension of time is granted by the Deputy Commissioner.

(2) Notwithstanding anything contained in sub-section (1), where on completion of an assessment in relation to a dealer under

sections 22, 23, 24 or 25, it is found that the tax so determined on such assessment was not paid by the dealer, the assessing authority may direct such dealer to pay, in addition to the tax so determined, a penalty, in the case of a dealer who has made part payment,²["at twice the balance amount of tax"] so determined, and in the case of a dealer who has not paid any amount,³["twice the complete amount so assessed"].

Explanation.-The burden of proving that any person is not liable to the penalty under sub-section (1) shall be on such person.

(3) No order under sub-sections (1) or (2) shall be passed unless the person on whom the penalty is proposed to be imposed is given an opportunity of being heard in the matter.

1. Substituted for the words "twenty-five thousand rupees" by The Kerala Finance Act, 2005.

2. Substituted for the words "at thrice the balance amount of tax" by The Kerala Finance Act ,2005.

3 . Substituted for the words "thrice the complete amount so assessed" by The Kerala Finance Act, 200 5.

4. Substituted for the words "input tax credit or refund" by The Kerala Value Added Tax (Amendment) Act, 2005

68. Penalty For Default Of Payment Of Tax :-

(1) Where an assessee makes default in payment of tax or any other amount due under this Act within the time specified in the notice of demand, he shall, in addition to the tax or other amount in arrears and the amount of interest payable under sub-section (5) of section 31, be liable to pay, by way of penalty such amount and in the case of a continuing default, amount at such rate for every day during which the default continues, as the assessing authority may direct, so, however, that the total amount of penalty shall not exceed the amount of tax or other amount in arrears.

(2) No penalty under sub-section (1) shall be imposed without giving the assessee a reasonable opportunity of being heard.

69. Penalty For Transport Of Goods Without Records :-

(1) If any officer empowered under sub-section (1) of section 47 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 (3) of section 46, such officer may, without prejudice to any action that may be taken under section 47, 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 1[five thousand rupees].

(2) Where a transporting agency or contract carriage or the owner of the vehicle or vessel is subsequently found guilty of the offence 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 thirty days from the date of inspection of the vehicle or vessel, whether the vehicle or vessel used for the Commission of the offence 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 on 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 has been 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, be released to the person from whom it was detained.

Explanation.-Transporting agency for the purposes of this section shall include parcel agency.

1 . Substituted for the words "ten thousand rupees" by The Kerala Finance Act ,2005.

70. Penalty For Prevention Or Obstruction Of Survey, Inspection Etc :-

Any person who,-

(a) prevents or obstructs survey, inspection, entry, search, seizure or checking of invoices by an officer empowered under this Act, or

(b) prevents or obstructs inspection of any vehicle or vessel or goods transported, or seizure of goods by an officer in charge of a check post or barrier or any officer empowered under this Act, or

(c) prevents or obstructs any other act of an officer which he is empowered to perform under this Act, shall, pay by way of penalty an amount not exceeding 1["twenty-five thousand rupees"] as may be imposed by an officer not below the rank of an assessing authority: Provided that no order under this shall be passed unless

the person affected by such order is given an opportunity of being heard.

1. Substituted for the words "fifty thousand rupees" by The Kerala Finance Act ,2005.

70A. Penalty For Non-Issuance Of Sale Bill :-

1 [70A. Penalty for non-issuance of sale bill. -

(1) Any officer during the course of any inspection or search of any business place, building, godown or any other place, or checking of goods under transport or verification of the bills at any place finds that the seller has not issued a sale bill or an invoice or cash memorandum in respect of any sale, in violation of section 40 A of the Act, the dealer shall, without prejudice to any other provisions in the Act, be liable to pay by way of penalty, an amount not exceeding twice the amount of tax evaded or sought to be evaded or one thousand rupees for the first offence, whichever is higher, an amount not exceeding thrice the amount of tax evaded or sought to be evaded or two thousand rupees for the second offence, which ever is higher, and so on in arithmetic progression, for every subsequent commissions of the above offence.

(2) No penalty under sub-section (1) shall be imposed without giving the person affected a reasonable opportunity of being heard.

(3) Notwithstanding anything contained in sub-section (1), the dealer shall have an option to get the offence compounded, on the spot, on the payment of fifty percent of penalty payable under sub-section (1).

(4) Where an offence has been compounded under sub-section (3), no further penal proceedings under sub-section (1) shall be taken against the dealer in respect of such offence.

(5) A dealer who commits the offence in sub-section (1) for more than ten occasions shall be liable to cancellation of his registration.]

1. Inserted vide by The Kerala Finance Act, 2006.

71. Punishment For Submitting Untrue Return Etc :-

1[(1) Any person who,-

(a) knowingly submits an untrue return or fails to submit return as required by the provisions of this Act or the rules made thereunder; or

(b) fails to keep true and complete accounts; or

(c) dishonestly objects to or fails to comply with the terms of a notice issued to him under sub-section (1) of section 35; or

(d) being a person obliged to register himself as a dealer under this Act does not get himself registered; or

(e) fails to stop any vehicle or vessel when required to do so by an officer empowered in this behalf; or

(f) wilfully acts in contravention of any of the provisions of this Act or the rules made thereunder, for the contravention of which no express provision for punishment is made by this Act, shall, on conviction by a Magistrate, be liable to fine which may extend to

twenty-five thousand rupees.

(2) Any person who,-

(a) makes any bogus claim of 2[input tax credit, special rebate or refund], or

(b) continues the business during the period of suspension of registration, or

(c) prevents or obstructs survey, inspection, entry, search, checking of tax invoice or seizure by an officer empowered under this Act, or

(d) prevents or obstructs inspection of any vehicle or vessel or goods transported otherwise or seizure of goods by an officer in charge of a check post or barrier or by any officer empowered under this Act, or

(e) fraudulently evades the payment of tax, fee or other amount due from him under this Act, or

(f) carries on business as a dealer without furnishing the security demanded under sub-section (1) of section 17, shall, on conviction by a Magistrate, be punished with simple imprisonment for a period which may extend to six months or to fine not less than the tax or other amounts due but not exceeding fifty thousand rupees or to both.]

1. Substituted for the " 71. Punishment for submitting untrue return etc.-

Any person who,-

(a) knowingly submits an untrue return or fails to submit return as required by the provisions of this Act or the rules made thereunder, or

(b) fails to keep true and complete accounts, or

(c) dishonestly objects to or fails to comply with the terms of a notice issued to him under sub-section (1) of section 35, or

(d) being a person obliged to register himself as a dealer under this Act does not get himself registered, or

(e) has made any bogus claim of input tax credit or refund, or

(f) has continued the business during the period of suspension of registration, or

(g) has not stopped any vehicle or vessel when required to do so, or

(h) prevents or obstructs survey, inspection, entry, search, checking of tax invoice or seizure by an officer empowered under this Act, or

(i) prevents or obstructs inspection of any vehicle or vessel or goods transported, otherwise or seizure of goods by an officer in charge of a check post or barrier or any officer empowered under

this Act, or

(j) fraudulently evades the payment of tax, fee or other amount due from him under this Act, or

(k) carries on business as a dealer without furnishing the security demanded under sub-section (1) of section 17,

(l) wilfully acts in contravention of any of the provisions of this Act or the rules made thereunder, for the contravention of which no express provision for punishment is made by this Act, shall, on conviction by a Magistrate be punished with simple imprisonment for a period which shall not be less than six months but which may extend to one year and shall also be liable to fine not less than the tax or other amounts due but not exceeding fifty thousand rupees by The Kerala Finance Act, 2005

2. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "input tax credit or refund".

71A. Penal Provisions For The Misuse Of Registration Numbers :-

1[(1) Any person, who knowingly and wilfully, uses a false registration number or uses a registration number of another person with a view to,

(i) evade payment of tax due, or

(ii) to claim any input tax credit, without actually effecting the purchase, or

(iii) to shield the identity of the person to whom the sale has been effected, in the invoices issued or in the sale and purchase lists to be filed along with the returns under this Act, shall, on conviction by a Magistrate, be punished with simple imprisonment for a period which may extend to six months or with fine not less than five times of the tax sought to be evaded, or both.

(2) The assessing authority may cancel his registration granted under this Act on conviction by the Magistrate under sub-section (1).

Explanation:- For the purpose of this section, return shall mean revised return if such revised return is filed and registration number shall mean Tax Payers Identification Number (TIN) or the Presumptive tax payers Identification Number granted or generated under the provisions of this Act.]

1. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

72. Penalty For Illegal Collection Of Tax :-

(1) If any person collects any sum by way of tax or purporting to be by way of tax in contravention of sub-section (2) or sub-section (3) or sub-section (4) of section 30, he shall, in addition to the forfeiture of such illegal collection, be liable to pay penalty not exceeding five thousand rupees: Provided that no penalty or forfeiture shall be ordered under this sub-section if the assessing authority is satisfied that the sum so collected has been returned to the person from whom it was collected.

(2) No penalty or forfeiture shall be ordered under this sub-section

against any person unless such person is given an opportunity of being heard.

(3) Where any sum is forfeited to the Government under sub-section (1), any person from whom the amount was collected in contravention of the provisions of sub-section (2) or sub-section (3) or sub-section (4) of section 30 may apply to the assessing authority for reimbursement of such sum and the amount shall be reimbursed to such person in the prescribed manner.

(4) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed or forfeiture has been ordered under this section.

73. Punishment For Abetment :-

Any person who-

(a) abets or induces in any manner another person to make and deliver any return or an account or a statement or declaration under this Act or rules made thereunder, which is false and which he either knows to be false or does not believe to be true, or

(b) abets or induces in any manner another person or persons to prevent or obstruct survey, inspection, entry, search, checking of tax invoice or seizure by an officer empowered under this Act, or

(c) abets to act in contravention of any of the provisions of this Act or the rules made thereunder, shall, on conviction by a Magistrate be punished with simple imprisonment for a period "1[which may extend to six months or with fine not exceeding fifty thousand rupees or with both"].

1. Substituted for the words "which shall not be less than three months but which may extend to six months and shall also be liable to fine not exceeding fifty thousand rupees" by The Kerala Finance Act ,2005

74. Composition Of Offences :-

(1) The assessing authority or other officer or authority authorized by the Government in this behalf may accept from any person who has committed or is reasonably suspected of having committed an offence against this Act, 1[other than those specified under clause (e) of sub-section (1) or clauses (b), (c) or (d) of sub-section (2) of section 71], by way of compounding of such offence,-

(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 five hundred and maximum of rupees two lakhs; and
(b) in other cases, a sum of money not exceeding ten thousand rupees:

Provided that the Commissioner may by order authorize any officer to compound the offence under this section on payment of a reduced amount.

(2) On payment of such amount under sub-section (1), no further²[penal or prosecution] proceedings shall be taken against such person, in respect of that offence.

1.Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "specified in clauses (a) to (e), (g) and (j) to (l) of section 71

2.Inserted vide by The Kerala Finance Act, 2006.

75. Offences By Companies :-

(1) If the person committing an offence under this Act is a company, the company as well as every person in charge of, and responsible to, the company for the conduct of its business at the time of the commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly: Provided that nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or that the commission of the offence is attributable to any neglect on the part of, any director, manager, managing agent or any other officer of the company, such director, manager, managing agent or any other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.-For the purposes of this section,-

(a) "company" means anybody corporate and includes a firm or other association of individuals; and

(b) "director" in relation to a firm, means a partner in the firm.

CHAPTER 9

MISCELLANEOUS

76. Courts Not To Set Aside Or Modify Assessments Except

As Provided In This Act :-

No suit or other proceeding shall, except as expressly provided in this Act, be instituted in any court to set aside or modify any assessment made under this Act or any proceedings under this Act for the recovery of any tax or other amount due under this Act or to stay any such proceedings or recovery.

77. Bar Against Attachment In Certain Cases :-

Notwithstanding anything contained in any other law in force or in any judgment, decree or order of any court, no court or any other authority shall pass any order attaching any amount due to Government from any person under the provisions of this Act.

78. Assessment Etc., Not To Be Questioned In Prosecution :-

(1) Any order of assessment made under this Act shall be conclusive evidence in any prosecution or other proceeding.

(2) The validity of the assessment of any tax, or of the levy of any fee or other amount, made under this Act, or the liability of any person to pay any tax, fee or other amount so assessed or levied, shall not be questioned in any criminal court in any prosecution or other proceeding, whether under this Act or otherwise.

79. Bar Of Certain Proceedings :-

(1) No suit, prosecution or other proceeding shall lie against any officer or servant of the Government for any Act done or purporting to be done under this Act, 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 Act.

79A. Bar Against Attachment In Certain Cases :-

1 ["79A. Bar against attachment in certain cases

Notwithstanding anything contained in any other law in force or in any judgment, decree or order of any court, no court or any other authority shall pass any order attaching any amount from any person, out of the tax collected by such person under the Act and kept with him before it became due to Government."]

1. Inserted by The Kerala Finance Act, 2005.

80. Limitation For Certain Suits And Prosecutions :-

No suit shall be instituted against the Government and no suit, prosecutions or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of:

Provided that, in computing the period of limitation under this section, the time taken for obtaining sanction under the sub-section (1) of section 79 shall be excluded.

81. Power To Summon Witnesses And Cause Production Of Documents :-

An assessing authority or an appellate or revisional authority (including the Appellate Tribunal) shall, for the purposes of this Act, have all the powers conferred on a court by the Code of Civil Procedure, 1908 (Central Act 5 of 1908), in respect of the following matters, namely:-

- (a) summoning and enforcing the attendance of any person and examining him on oath or affirmation; and
- (b) compelling the production of any document.

82. Notice To Obtain Information :-

(1) Any officer, not below the rank of an assessing authority, may by notice in writing, require any person, whether or not liable to pay tax under the Act,-(a) to furnish any information that may be required by the notice, or (b) to attend at the time and place designated in the notice, for the purpose of being examined on oath by such officer, concerning the tax affairs of that person or any other person and for that purpose such officer may require the person examined to produce any book, record or information stored in computer in the control of that person.

83. Admissibility Of Micro Films, Fascimile Copies Of Documents And Computer Print Out As Documents And As Evidence :-

(1) Notwithstanding anything contained in any other law for the time being in force,-

- (a) a micro film of a document or the reproduction of the image or

images embodied in such micro film (whether enlarged or not); or
(b) a facsimile copy of a document; or
(c) a statement contained in a document and included in a printed material produced by a computer (hereinafter referred to as "a computer print out"), if the conditions mentioned in sub-section (2) and the other provisions contained in this section are satisfied in relation to the statement and the computer in question, shall also be deemed to be a document for the purposes of this Act and the rules made thereunder and shall be admissible in any proceedings thereunder, without further proof or production of the original, as evidence of any contents of the original or of any fact stated therein of which direct evidence would be admissible.

(2) The conditions referred to in sub-section (1) in respect of a computer print out shall be the following, namely:-

(a) the computer print out containing the statement was produced by the computer during the period over which the computer was used regularly to store or process information for the purposes of any activities regularly carried on over that period by the person having lawful control over the use of the computer;

(b) during the said period, there was regularly supplied to the computer in the ordinary course of the said activities, information of the kind contained in the statement or of the kind from which the information so contained is derived;

(c) throughout the material part of the said period, the computer was operating properly or, if not, then any respect in which it was not operating properly or was out of operation during that part of that period was not such as to affect the production of the document or the accuracy of the contents; and

(d) the information contained in the statement reproduces or is derived from information supplied to the computer in the ordinary course of the said activities.

(3) Where, over any period, the function of storing or processing information for the purposes of any activities regularly carried on over that period as mentioned in clause (a) of sub-section (2) was regularly performed by computers, whether-

(a) by a combination of computers operating over that period; or

(b) by different computers operating in succession over that period; or

(c) by different combinations of computers operating in succession over that period; or
(d) in any other manner involving the successive operation over that period, in whatever order, of one or more computers and one or more combinations of computers, all

the computers used for that purpose during that period shall be treated for the purposes of this section as constituting a single computer; and references in this section to a computer shall be construed accordingly.

(4) In any proceedings under this Act and the rules made thereunder, where it is desired to give a statement in evidence by virtue of this section, a certificate doing any of the following things, that is to say,-

(a) identifying the document containing the statement and describing the manner in which it was produced;

(b) giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document was produced by a computer;

(c) dealing with any of the matters to which the conditions mentioned in sub-section (2) relate, and purporting to be signed by a person occupying a responsible official position in relation to the operation of the relevant device or the management of the relevant activities (whichever is appropriate) shall be evidence of any matter stated in the certificate; and for the purposes of this sub-section it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it.

(5) For the purposes of this section,-

(a) information shall be taken to be supplied to a computer if it is supplied thereto in any appropriate form and, whether it is so supplied directly or (with or without human intervention) by means of any appropriate equipment;

(b) whether in the course of activities carried on by any official, information is supplied with a view to its being, stored or processed for the purposes of those activities by a computer operated otherwise than in the course of those activities, that information, if duly supplied to that computer, shall be taken to be supplied to it in the course of those activities;

(c) a document shall be taken to have been produced by a computer whether it was produced by it directly or (with or without human intervention) by means of any appropriate equipment.

Explanation.-For the purposes of this section,-

(a) "computer" means any device that receives, stores and processes data, applying stipulated processes to the information and supplying results of these processes; and

(b) any reference to information being derived from other information shall be a reference to its being, derived therefrom by calculation, comparison or any other process.

84. Presumption As To Documents In Certain Cases. -Where Any Document :-

(i) is produced by any person or has been seized from the custody or control of any person, in either case, under this Act or under any other law, or

(ii) has been received from any place within or outside the State in the course of investigation of any offence alleged to have been committed by any person under this Act, and such document is tendered by the prosecution in evidence against him or any other person who is tried jointly with him, the court shall,-

(a) presume, unless the contrary is proved, that the signature and every other part of such document which purports to be in the handwriting of any particular person or which the court may reasonably assume to have been signed by, or to be in the handwriting of, any particular person, is in that persons handwriting and in the case of a document executed or attested, that it was executed or attested by the person by whom it purports to have been so executed or attested;

(b) admit the document in evidence, notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence;

(c) in a case falling under clause (i) also presume, unless the contrary is proved, the truth of the contents of such document.

85. Prohibition Of Disclosure Of Particulars Produced Before Commercial Tax Authorities :-

(1) All particulars contained in any statement made, return furnished or accounts, registers or documents produced under the provisions of this Act or in the evidence given or affidavit or deposition made in the course of any proceeding under this Act or in any record of any proceeding relating to the recovery of a demand, prepared for the purposes of this Act, 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,-

(i) to any officer of the Commercial Taxes Department of the State;

(ii) for the purpose of prosecution under the Indian Penal Code (Central Act 45 of 1860), or under this Act in respect of any such statement, return, accounts, registers, documents, evidence

affidavit or deposition;

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

(iv) occasioned by the lawful employment under this Act of any process for the recovery of any demand;

(v) 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 Act;

(vi) occasioned by the lawful exercise by a public servant of his powers under the Kerala Stamp Act, 1959 (Act 17 of 1959), or the Indian Stamp Act, 1899 (Central Act 2 of 1899), to impound an insufficiently stamped document;

(vii) to an officer of the Government of India, or the Government of any State or Union Territory in India, if an agreement for disclosure on a reciprocal basis has been entered into between the Government and the Government of India or the Government of the State or Union Territory, as the case may be;

(viii) to the Director of Statistics or any officer serving under him and authorized by him in this behalf, as may be necessary for conducting statistical survey;

(ix) to the Director of the Centre for Taxation Studies or any person authorized by him in this behalf, as may be necessary for conducting any research or other studies;

(x) to an officer of any Department of the Central Government or the Government of Kerala after obtaining,-

(a) the permission of the Deputy Commissioner of the district, where such particulars are to be furnished by an officer subordinate to the Deputy Commissioner; and

(b) the permission of the Commissioner, where such particulars are to be furnished by an 3[Assistant Commissioner (Appeals) or] Assistant Commissioner or by a Deputy Commissioner (Appeals) or by a Deputy Commissioner:

1[(xi) to an officer of Government of India or the Government of any State or Union Territory of India, where such disclosure is on the basis of the decision of the Empowered Committee.]

Provided that such particulars shall be furnished under clause (x) 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.

2 [(3) Notwithstanding anything contained in sub-section (1), the Commissioner may display the details of tax paid and the tax defaulted by the dealers on the official website of the Department.]

1. Inserted by The Kerala Finance Act, 2005.
2. Inserted by The Kerala Finance Act, 2006.
3. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

86. Persons Entitled To Appear Before Authority :-

(1) Any person who is entitled or required to appear before any authority other than the High Court in connection with any proceedings under this Act may be represented before such authority, -

(a) by his relative or a person employed by him, if such relative or person is duly authorized by him in writing in this behalf; or

(b) by a legal practitioner; or

(c) by a chartered accountant or a cost accountant duly authorized by him in writing in this behalf; or

(d) by a sales tax practitioner possessing the prescribed qualifications and duly authorized by him in writing in this behalf.

Explanation-For the purpose of this sub-section the expression "a person employed by him" shall mean a person who is a full time employee under the person on whose behalf he is appearing.

(2) The authorisation referred to in sub-section (1) shall be in such form and accompanied by such fee as may be prescribed.

87. Rounding Off Of Turnover, Tax Etc :-

(1) The amount of taxable turnover computed in accordance with the provisions of this Act shall be rounded off to the nearest multiple of ten rupees and for this purpose any part of a rupee consisting of paise shall be ignored and thereafter if such amount is not a multiple of ten, then, if the last figure in that amount is five or more, the amount shall be increased to the next higher amount which is a multiple of ten, and if the last figure is less than five, the amount shall be reduced to the next lower amount which is a multiple of ten, and the amount so rounded off shall be deemed to be the taxable turnover of the dealer for the purposes of this Act.

(2) The amount of tax or other amount due under this Act shall be rounded off to the nearest rupee and for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.

88. Service Of Notice :-

Any notice required to be served on, or given to, any person under this Act or the rules made thereunder shall be deemed to be duly served or given,-

- (a) if the notice is addressed to that person and is given or tendered to him; or
- (b) where that person cannot be found, if it is affixed on some conspicuous part of his last known place of residence or business or is tendered to some adult member of his family; or
- (c) if it is sent by registered post or by courier service to that person at his last known place of residence or business; or
- (d) by sending by FAX, if the FAX Number is known; or
- (e) by sending it by e-mail, if the e-mail address is given by the person; or
- (f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence or by publication in a newspaper.

89. Refunds :-

(1) When an assessing authority finds, on completion of annual assessment, that a dealer has paid tax in excess of what is due from him, it shall refund the excess to the dealer.

1[(2) When an assessing authority receives an order from any appellate or revisional authority or any officer authorised under sub-section (5) of section 47, to make a refund of tax or penalty or cash security paid by a dealer or any other person, it shall effect the refund to such dealer or such other person, as the case may be.]

(3) Notwithstanding anything contained in sub-sections (1) and (2), the assessing authority shall have power to adjust the amount due to be refunded under sub-section (1) or sub section (2),2[or under the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963)] towards the recovery of any amount due, on the date of adjustment, from the dealer.

(4) In case refund under sub-section (1) or sub-section (2) or adjustment under sub section (3) is not made within ninety days of the date of completion of assessment or, as the case may be, within ninety days of the date of receipt of the order in appeal or revision or the date of expiry of the time for preferring appeal or revision, the dealer shall be entitled to claim interest at the rate of ten per cent per annum on the amount due to him from the date of

expiry of the said period up to the date of payment or adjustment.

1.Substituted by for the words "(2) When the assessing authority receives an order from any appellate or revisional authority to make a refund of tax or penalty paid by a dealer it shall effect the refund" by The Kerala Finance Act, 2006.

2.Inserted by The Kerala Finance Act, 2006.

90. Power To Withhold Refund In Certain Cases :-

(1) Where an order giving rise to refund is the subject matter of appeal or any other proceedings under the Act and the assessing authority is of the opinion that the grant of refund is likely to prejudice the public revenue, it may, for good and sufficient reasons to be recorded in writing withhold the refund until such time as it deems proper.

(2) Where a refund is withheld and the matter is finally settled in favour of a dealer, a simple interest of six per cent per annum shall be paid for the period commencing from the first day of the order determined, in favour of the dealer and ending the date on which the refund is made, where the assessing authority fails to make the refund within ninety days from the date of receipt of such order by it.

91. Appropriation Of Payment :-

Where any tax or any other amount due or demanded under the Act is paid by any dealer or other person, the payments so made shall be appropriated first towards interest accrued on such tax or other amount under sub-section (5) of section 31 on such date of payment and the balance available shall be appropriated towards principal outstanding.

92. Power To Make Rules :-

(1) The Government may, by notification in the Gazette, make rules 1 [either prospectively or retrospectively] to carry out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for,-

(a) all matters expressly required or allowed by this Act to be prescribed;

(b) determining the total turnover, taxable turnover or turnover of a dealer for the purposes of this Act;

- (c) the assessment to tax under this Act of business which is discontinued or the ownership of which has changed;
- (d) the assessment to tax under this Act of business owned by minors and other incapacitated persons or by persons residing outside the state;
- (e) the assessment of a business owned by any person whose estate or any portion of whose estate is under the control of the Court of Wards, the Administrator General, the Official Trustee, or any Receiver or Manager appointed by or under any order of a court;
- (f) the administration of the notified areas and the barriers erected and the check posts set up under this Act and the regulation of the work therein;
- (g) the disposal of goods confiscated under this Act and the procedure for dealing with the proceeds thereof;
- (h) requiring the submission of returns;
- (i) the form in which and the particulars to be contained in any declaration to be given under this Act, the authority from whom, the conditions subject to which and the fees subject to payment of which such form of declaration may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained, the manner in which any such form may be used and any such declaration may be furnished;
- (j) the duties and powers of officers appointed for the purpose of enforcing the provisions of this act;
- (k) the term of office, and conditions of service of the members of the Appellate Tribunal and the Settlement Commission;
- (l) the manner in which and the extent to which, tax paid may be refunded;
- (m) the issue of bills or cash memoranda, the class or classes of dealers who should maintain counterfoils for the same and the particulars to be shown in and the manner of maintenance of such counterfoils and the time for which they should be preserved;
- (n) the maintenance of purchase bills or accounts of purchases and sales by dealers and the time for which they should be preserved;
- (o) the issue of delivery notes or way-bills in respect of goods delivered or transferred to retail dealers in pursuance of sales effected to them, the form and manner of their issue and the time for which they should be preserved;
- (p) the extent of liability of commission agent, broker, del credere agent, auctioneer or any other mercantile agent, who carries on the business of buying, selling, supplying or distributing goods on

behalf of any principal;

(q) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;

(r) any other matter for which there is no provision or on sufficient provision in this Act and for which provision is, in the opinion of the Government necessary for giving effect to the purposes of this Act.

(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 makes any modification in the rules or decides that this 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 rules.

1. Inserted by The Kerala Finance Act, 2006.

93. Power To Amend Schedules :-

(1) The Government may, by notification in the Gazette add, omit or amend any entry in any of the Schedule to this Act, but not so as to enhance the rate of tax in any case²[***].

(2) Where a notification has been issued under sub-section (1), there shall, unless the notification is in the meantime rescinded, be introduced in the Legislative Assembly, as soon as may be, but in any case during the next session of the Assembly following the date of the issue of the notification a Bill on behalf of the Government, to give effect to the addition, omission or amendment of the entries in the Schedules specified in the notification, and the notification, shall cease to have effect when such Bill is passed into a law, whether with or without modifications, but, without prejudice to the validity of anything previously done thereunder: Provided that, if a notification under sub-section (1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Legislative Assembly during that session itself:

Provided further that where for any reason a Bill as aforesaid could not be passed into a law within six months from the date of its introduction in the Legislative Assembly, the notification shall, without prejudice to anything previously done thereunder cease to have effect on the expiration of the said period of six months.

(3) All references made in this Act to any Schedule shall be construed as references to that Schedule as for the time being amended in exercise of the powers conferred by this Section.

1. Inserted by The Kerala Finance Act, 2005.

2. Omitted by The Kerala Finance Act, 2006. Eariler the text was as under:

"1except where such enhancement is to implement a decision of the Empowered Committee."

94. Power Of Commissioner To Issue Clarification :-

(1) If any dispute arises, otherwise than in a proceedings before any appellate or revisional authority or in any court or tribunal, as to whether, for the purpose of this Act,-

(a) any person is a dealer; or

(b) any transaction is a sale; or

(c) any particular dealer is required to be registered; or

(d) any tax is payable in respect of any sale or purchase, or if tax is payable, the point and the rate thereof; or

(e) any activity carried out in any goods amounts to or results in the manufacture of goods; such dispute an authority consisting of 1[three officers in the rank of Joint Commissioner or Deputy Commissioner] nominated by the Commissioner on application by a dealer or any other person.

2[(1A) If the dispute relates to the tax rate of a commodity, the details of the first seller, or the manufacturer of such goods in the State, as the case may be, shall be furnished by the applicant and they shall be made necessary parties to such application.]

(2) The Commissioner shall decide the question after giving the parties to the dispute a reasonable opportunity to put forward their case and produce evidence and after considering such evidence and hearing the parties.

(3) Every application by a dealer or any other person other than an officer acting on behalf of the Government under sub-section (1) shall be in such form as may be prescribed and shall be accompanied by a fee of five hundred rupees.

(4) Where any question arises from any order already passed or any proceedings recorded under this Act, or any earlier law no such question shall be entertained for determination under sub-section (1).

(5) Every order issued by the authority under sub- section (1)

shall, subject to the provisions of section 62, be final and binding on the applicant and all authorities subordinate to the Commissioner 2[including Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)].

(6) If no unanimous decision is arrived at by the authority, the matter shall be referred to the Commissioner who shall decide the same as if the application is filed before him.

(7) If the order passed by the authority mentioned in sub-section (1) is found to be prejudicial to the revenue; the Commissioner may exercise his powers of suo moto revision, and may cancel, amend or vary such order:

Provided that no order shall be passed under this subsection, until the party is given an opportunity of being heard.

(8) Where the Authority/Commissioner finds on a representation made to it by any officer or otherwise, that an order passed by it was obtained by the applicant by fraud or misrepresentation of facts, it

may, by order, declare such order to be void ab initio and thereupon all the provisions of this Act shall apply to the applicant as if such order had never been made.

1. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 for the following : - " three Deputy Commissioners"

2. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

95. Change Of An Incumbent Of An Office :-

Whenever in respect of any proceedings under this Act, any prescribed authority ceases to exercise jurisdiction and is succeeded by another who has and exercised jurisdiction, the authority or officer so succeeding may continue the proceeding from the stage at which the proceeding was left by his predecessor: Provided that before proceeding under this section the authority shall give the person affected thereby an opportunity of being heard.

96. Time Limit For Disposal Of Appeal Or Revision :-

Every appeal or revision filed under the provisions of this Act, shall be disposed of within one year from the date of filing of such appeal or revision as the case may be: Provided that the period during which the proceedings are stayed by any competent authority shall be excluded for the purpose of computing the period

of one year.

97. Power To Remove Difficulties :-

(1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

(2) All orders made under sub-section (1) shall, as soon as may be after they are made, be laid before the Legislative Assembly for a period of not less than fourteen days and shall be subject to such modifications as the Legislative Assembly may make during the session in which they are so laid or the session immediately following.

98. Kerala General Sales Tax Act, 1963 (15 Of 1963) To Have Limited Application :-

1[98. Kerala General Sales Tax Act, 1963 (15 of 1963) to have limited application

(1) From the date of commencement of this Act, the Kerala General Sales Tax Act, 1963 (15 of 1963) shall apply only in respect of goods included in the Fourth Schedule to this Act.

(2) Goods taxable under the said Act at the point of last purchase in the State, which are held as closing stock on the date preceding the date of coming into force of this Act, shall be deemed to have acquired the quality of last purchase under the provisions of the Kerala General Sales Tax Act, 1963 on such date and tax shall be levied accordingly.

(3) Notwithstanding anything in sub-section (1), Government may permit the use of the registration certificates issued under the provisions of the said Act and also of such forms prescribed by the rules made thereunder by any dealer to whom the provisions of this Act applies, till the thirtieth day of June, 2005.

2[(4) Notwithstanding anything contained in sub-section (1), but subject to the provisions of section 32, in relation to any goods covered by this Act-

(i) any authority appointed under the provisions of Kerala General Sales Tax Act, 1963 (15 of 1963) shall have power to initiate and complete any proceedings under the said Act for the assessment, levy, collection and recovery of tax, penalty or other amount chargeable under the said Act including that of escaped turnover or to continue any such proceedings pending at the commencement of

this Act for any period prior to the date of commencement of this Act and the provisions relating to appeal, revision or review under this Act shall apply to such proceedings as if it were a proceeding completed under this Act;

(ii) any right, title, obligation or liability already acquired, accrued or incurred under the Kerala General Sales Tax Act, 1963 (15 of 1963) for any such previous period shall remain unaffected;

(iii) any application, appeal, revision or other proceedings made or preferred or initiated by any officer or authority under the said Act and pending at the commencement of this Act, shall, after such commencement be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, revision or other proceedings under this Act as if it had been in force on the date on which such application, appeal, revision or other proceedings was made or preferred.]

3[(5) Notwithstanding anything contained in sub-section (1) nothing shall affect the power of the Government to issue a notification under section 10 of the Kerala General Sale Tax Act, 1963 for a period prior to the commencement of the Kerala Value Added Tax Act, 2003].]

1. Substituted for " 98. Repeal and saving.-

(1) The Kerala General Sales Tax Act, 1963 (15 of 1963) is hereby repealed: Provided that such repeal shall not affect the previous operation of the said Act or any right, title, obligation or liability already acquired, accrued or incurred thereunder and subject thereto anything done or any action taken including any appointment, notification, notice, order, rule, form, regulation, certificate, licence or permit, in the exercise of any power conferred by or under the said Act, shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act, as if this Act were in force on the date on which such thing was done or action was taken, and all arrears of tax and other amounts due at the commencement of this Act may be recovered as if they had accrued under this Act and any reference in the said Act to an officer, authority, Tribunal or Court shall be construed as reference to the corresponding Officer, authority, Tribunal or Court appointed or constituted under this Act, and if any doubt arises as to who is such corresponding officer, authority, Tribunal or Court, the decision of the Government thereon shall be final: Provided further that in respect of industrial undertakings claiming exemption or deferment under the Industrial Policy of the State under any notification issued under the said Act, the rights accruing to them

for any period subsequent to the date of commencement of this Act shall be governed by the provisions of section 32.

(2) Notwithstanding anything contained in sub-section (1), any application, appeal, revision or other proceeding made or preferred to any officer or authority under the said Act and pending at the commencement of this Act, shall, after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, revision or other proceeding under this Act as if it had been in force on the date on which such application, appeal, revision or other proceeding was made or preferred.

(3) Nothing contained in sub-section (1) shall affect the right to initiate and complete any proceedings pending at the commencement of this Act regarding the assessment, levy, collection and recovery of the tax chargeable under the said Act including that of escaped turnover or affect the liability of any person to pay any sum due from him or any existing right of refund under the said Act.

(4) Notwithstanding such repeal of the Kerala General Sales Tax Act, 1963 (15 of 1963), any proceedings pending before any Authority under the said Act, or High Court at the commencement of this Act, shall be continued and finally decided or determined under the provisions of that Act as if it had not been repealed.

(5) Notwithstanding such repeal of the Kerala General Sales Tax Act, 1963 (15 of 1963) Government may permit the use of the registration certificates issued under the provisions of the said Act and also of such forms issued under the rules made under the said Act till such time, as may be notified by Government.

(6) Any arrears of tax or other amount pending and any recovery proceedings initiated or continued shall be continued as if the levy, collection and recovery are made or is continuing under the provisions of this Act and provisions of this Act relating to penalty and interest shall apply to such arrears of tax, or other amount which are in arrears at the commencement of this Act. By The Kerala Finance Act, 2005.

2. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005 for the words "(4) Notwithstanding anything contained in sub-section (i), in respect of the goods coming under the purview of the Kerala Value Added Tax Act, 2003 (30 of 2004), nothing shall affect the right to initiate and complete any proceedings pending at the commencement of the Kerala Value Added Tax Act, 2003 regarding the assessment, levy, collection and recovery of

tax, penalty or other amount chargeable under the Kerala General Sales Tax Act, 1963 including that of escaped turnover, or affect the liability of any person to pay any sum due from him or existing right of refund under the said Act, or the right to initiate or continue any application, appeal, revision including suo moto revision or other proceedings made or preferred to any officer or authority under the said Act."

3. Inserted by the Kerala Value Added Tax (Amendment) Act, 2005.

SCHEDULE 1

FIRST SCHEDULE

(Exempted goods)

[See Section 6(4)]

Sl. No.	Description of Goods	HSN Code
-1	-2	-3
1	Agricultural implements manually operated or animal driven	
	(1) Spades and shovels	8201.10.00
	(2) Forks	8201.20.00
	(3) Mattocks , picks, hoes and rakes	8201.30.00
	(4) Axes, bill hooks, and similar hewing tools	8201.40.00
	(5) Secateurs and similar one-handed pruners and shears (including poultry shears) 8201.50.00	
	(6) Hedge shears, two-handed pruning shears and similar two-handed shears	8201.60.00
	(7) Other hand tools of a kind used in agriculture, horticulture or forestry	8201.90.00
	(8) Other agricultural implements	****
	(a) Alavangoos	****
	(b) Agricultural sprayers operated by hand and its parts	****
	(c) Budding knives	****
	(d) Bush knives	****
	(e) Cane cutting knives	****
	(f) Churku	****
	(g) Crow bar	****
	(h) Digging forks	
	(i) Felling knives	****
	(j) Garden clears	****
	(k) Grass knives	****
	(l) Grubbing mattocks	****
	(m) Hand forks	****
	(n) Hand pump	****
	(o) Hand Trowds	****

	(p) Kakre (Weeding racks) *****	
	(q) Kodali	*****
	(r) Kozhu	*****
	(s) Kunthali	*****
	(t) Malcheles	*****
	(u) Mammatties	*****
	(v) Mammatty forks	*****
	(w) Manure pan	*****
	(x) Powrah	*****
	(y) Pickaxe	*****
	(z) Potato racks, Potato toes	*****
	(aa) Pruning knives	*****
	(ab) Quinthali	*****
	(ac) Rubber tapping knives	*****
	(ad) Sickles	*****
	(ae) Sledge Hammer	*****
	(af) Thumba	*****
	(ag) Trenching toes	*****
	(ah) Wading forks	*****
	(ai) Wading toes	*****
	(aj) Plastic cup or rubber bowl, Spout and cup holder for latex collection	*****
	(ak) Coconut dehusker	*****
	(al) Palm Climber	*****
	(am) Paddy seeder	*****
2	Aids and implements used by handicapped persons	
	(1) Orthopaedic or fracture appliances	9021.10.00
	(2) Artificial joints	9021.31.00
	(3) Artificial parts of the body	9021.39.00
	4 [(4) Hearing aid system	9021.40]
	(5) Parts and accessories of hearing aids	4 [9021.40]
	(6) Carriages for disabled persons , whether or not motorised or otherwise mechanically propelled	
	(a) Wheel chairs for invalids, not mechanically propelled (including motorised) 8713.10.10	
	(b) Other Wheel chairs for invalids	8713.90.10
	(c) Parts and accessories of carriages for disabled persons	8714.2
	(7) Braille typewriters	
	(a) Braille typewriters (electric)	8469.20.10
	(b) Braille typewriters (non electric)	8469.30.10
	(8) Braille Paper	4823.90.11
3	Aquatic feed, poultry feed, cattle feed and their supplements including husk of pulses, additives and concentrates, grass and hay, but excluding	

	those specifically mentioned in Schedule III	
	(1) Husk of cereals unprepared whether or not chopped, ground, pressed or in the form of pellets	1213.00.00
	(2) Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants or pulses	2302.10.10
	(a) Maize bran	
	(b) Deoiled rice bran	2302.20.10
	(c) Rice bran raw	2302.20.20
	(d) Bran of wheat	2302.3
	(e) of other cereals	2302.40.00
	(f) of other leguminous plants	2302.50.00
	(3) Deoiled cakes	
	(a) Soyabean, solvent extracted	2304.00.20
	(b) Groundnut, solvent extracted	2305.00.20
	(c) Oil cake of Cottonseed	2306.1
	(d) Linseed, solvent extracted	2306.20.20
	(e) Sunflower seeds, solvent extracted	2306.30.20
	(f) Rape or colza seed, solvent extracted	2306.41.00
	(g) Coconut or copra, solvent extracted	2306.50.20
	(h) Palmnuts or kernels, solvent extracted	2306.60.00
	(i) Maize (corn) germ, solvent extracted	2306.70.00
	(j) Mustard seeds, solvent extracted	2306.90.21
	(k) Niger seeds, solvent extracted	2306.90.22
	(l) Sesamum seeds (gingily), solvent extracted	2306.90.24
	(m) Mango kernel, solvent extracted	2306.90.25
	(n) Sal de-oiled, solvent extracted	2306.90.26
	(o) Cardi seeds, solvent extracted	2306.90.23
	(p) Other seeds, solvent extracted	2306.90.29
	(q) Residues of babool seed extraction	2306.90.30
	(4) Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets of a kind used in animal feeding, not elsewhere specified or included	2308.00.00
	(5) Preparations of kind used in animal feeding	
	(a) Dog or cat food	2309.10.00
	(b) Compounded animal feed	2309.90.10
	(c) Concentrates for compound animal feed	2309.90.20
	(d) Prawn, shrimp and poultry feed	2309.90.31
	(e) Fish meal in powdered form	2309.90.32
	(f) Other feeds for fish	2309.90.39
	(g) Other preparations of animal feeds	2309.90.90
	(6) Hay and fodder	1214.90.00
	5 [(7) Anappatta	1214.90.00]

14[3A.	Artistic paintings sold through Art Galleries,]	
4	Bangles (except those made of precious metals and imitation jewellery)	
	(1) of glass	7018.10.10
	(2) of plastic	3926.40.11
	(3) of lac	9602.00.20
9[4A.	(1) Beedi, Beedi Tobacco	10/31/2403
	(2) Cheroots	2402-10-20]
5	Books meant for reading, periodicals & journals	
	(1) Books	
	(a) Printed books meant for reading	4901.10.10
	(b) Dictionaries and encyclopaedias and serial installments thereof	4901.91.00
	(c) Journals and periodicals	4902.10.20
	(2) Childrens picture, drawing or colouring books	
	(a) Picture books	4903.00.10
	(b) Drawing or colouring books	4903.00.20
	(3) Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed	4905
	(4) Maps, atlases, wall maps, topographical plans and globes used as teaching aids	9023
6	Bread of all kinds	1905.90.90
7	Brooms and brushes of a kind used for floor cleaning and toilet cleaning	****
8	Candle	3406.00.10
9	Cart driven by animals	8716.80.20
10	Charcoal	
	(1) Wood charcoal (including shell or nut charcoal), whether or not agglomerated	
	(a) Of coconut shell	4402.00.10
	(b) Other	4402.00.90
11	Charkha, Amber Charkha, Handlooms and Gandhi Topi	
	(1) Charkha and Amber Charkha	8445.20.19
	(2) Handlooms	8446.10.19
	(3) Gandhi Topi	6506.99.00
11A	Clay used for the manufacture of bricks and tiles given under entry 18 of IIIrd Schedule	*****
12	Coarse grains other than rice and wheat	
	(1) Rye	1002
	(2) Barley	1003
	(3) Oats	1004
	(4) Maize (Corn)	1005
	(5) Grain sorghum	1007

	(6) Buckwheat	1008.1
	(7) Millet including Jawar, Bajra, Ragi	1008.2
	(8) Canary seed	1008.3
	(9) Paddy and paddy chaff	1006.10.00
	(10) Other cereals	1008.9
5[12A	Coconut	0801.19.20]
7[12B	Coconut Oil	1513.11.00
12C	Coconut Oil cake	2306.50]
8[12D	Copra	1203.00.00
13	Condoms and contraceptives	
	(1) Rubber contraceptives, male (condoms)	4014.10.10
	(2) Rubber contraceptives, female (diaphragms), such as cervical caps	4014.10.20
	(3) Contraceptive pills	3006.6
	(4) Other contraceptives	****
14	Cotton and silk yarn in hank	****
15	Curd, Lussi, butter milk and separated milk	
	(1) Curd and fresh (unripened or uncured) cheese, including whey cheese.	0406.10.00
	(2) Yogurt, Lussi	0403.10.00
	(3) Butter milk	0403.90.10
	(4) Other	0403.90.90
16	Earthen pot	6914.90.00
17	Electrical energy	2716.00.00
5[17A	Embroidery or zari articles, that is to say, imi, zari, kasab, saima dabka, chumki, gota sitara, naqsi, kora, glass bead, badia	
	(1) Embroidery without visible ground	5810.10.00
	(2) Other embroidery of cotton	5810.91.00
	(3) Embroidery of man made fibres	
	(a) Embroidered badges, motifs and the like	5810.92.10
	(b) Other embroidered articles	5810.92.90
	(4) Embroidery of other textile materials	5810.99.00
	(5) Zari articles	****]
18	Fishnet, Fishnet fabrics and accessories	
	(1) Made up fishing nets of nylon	5608.11.10
	(2) Fish nets of other materials	5608.11.90
	(3) Nylon fish net twine	5607.50.10
	6 [***]	
	6 [***]	
	(6) Other fishing twines and ropes	5607.49.00
	(7) Fishing rods and tackles	*****
19	Fresh milk and pasteurised milk	
	(1) Milk and cream, not concentrated nor containing added sugar or other sweetening matter	401

	(2) Milk and cream, concentrated, not containing added sugar or other sweetening matter	0402.91.90
	(3) Other whole milk	0402.99.10
20	Fresh plants, saplings and fresh flowers	
	(1) Bulbs, tubers , tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots	
	(a) Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0601.10.00
	(b) Bulbs, horticultural	0601.20.10
	(c) Chicory	
	(i) Chicory plants	0601.20.21
	(ii) Chicory roots	0601.20.22
	(iii) Other	0601.20.90
	(2) Other live plants (including their roots), cuttings and slips; mushroom spawn	
	(a) Unrooted cuttings and slips	0602.10.00
	(b) Edible fruit or nut trees, grafted or not	0602.20.10
	(c) Cactus	0602.20.20
	(d) Rhododerndrons and azaleas, grafted or not	0602.30.00
	(e) Roses, grafted or not	0602.40.00
	(f) Mushroom spawn	0602.90.10
	(g) Flowering plants (excluding roses and rhododerndrons)	0602.90.20
	(h) Tissue culture plant	0602.90.30
	(i) Sugar cane	1212.99.90
	(j) Other	0602.90.90
	(3) Fresh flowers and flower buds of a kind suitable for bouquets or for ornamental purposes	0603.10.00
	(4) Fresh foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes	604
21	Fresh vegetables & fruits	
	(1) Potatoes, fresh or chilled	0701.90.00
	(2) Tomatoes, fresh or chilled	0702.00.00
	(3) Onions, shallots, leeks and other alliaceous vegetables, fresh or chilled	
	(a) Onions	0703.10.10
	(b) Shallots	0703.10.20
	(c) Leeks and other alliaceous vegetables	0703.90.00
	(4) Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	
	(a) Cauliflowers and headed broccoli	0704.10.00
	(b) Brussels sprouts	0704.20.00
	(c) Others	0704.90.00

	(5) Lettuce (<i>Lactuca sativa</i>) and chicory, fresh or chilled	
	(a) Cabbage lettuce (head lettuce)	0705.11.00
	(b) Other lettuce	0705.19.00
	(c) Witloof chicory	0705.21.00
	(d) Other chicory	0705.29.00
	(6) Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
	(a) Carrots and turnips	0706.10.00
	(b) Horse radish	0706.90.10
	(c) Other radish	0706.90.20
	(d) Salad beetroot	0706.90.30
	(e) Other	0706.90.90
	(7) Cucumbers or gherkins, fresh or chilled	0707.00.00
	(8) Leguminous vegetables, shelled or unshelled, fresh or chilled	
	(a) Peas	0708.10.00
	(b) Beans	0708.20.00
	(c) Others leguminous vegetables	0708.90.00
	(9) Tapioca, dried, fresh or chilled	0714.10.00
	(10) Sweet potatoes, fresh or chilled	0714.20.00
	(11) Other vegetables, fresh or chilled	
	(a) Globe artichokes	0709.10.00
	(b) Asparagus	0709.20.00
	(c) Aubergines (egg-plants)	0709.30.00
	(d) Celery other than celeriac	0709.40.00
	(e) Mushrooms of the genus <i>Agaricus</i>	0709.51.00
	(f) Other mushrooms	0709.59.00
	(g) Truffles	0709.52.00
	(h) Green chilly	0709.60.10
	(i) Other capsicum	0709.60.90
	(j) Spinach and Orache spinach	0709.70.00
	(k) Olives	0709.90.10
	(l) Curry banana	0709.90.20
	(m) Pumpkins	0709.90.30
	(12) Bananas, including plantains	0803.00.00
	(13) Dates, fresh	0804.10.10
	(14) Figs	0804.20.10
	(15) Pineapples	0804.30.00
	(16) Avocados	0804.40.00
	(17) Guavas	0804.50.10
	(18) Mangoes	0804.50.20
	(19) Oranges	0805.10.00

	(20) Mandarins (including tangerines and satsumas) Clementines, wilkings and similar citrus hybrids	0805.20.00
	(21) Grape fruit	0805.40.00
	(22) Lemon and limes	0805.50.00
	(23) Grapes	0806.10.00
	(24) Watermelons	0807.11.00
	(25) Other melons	0807.19.00
	(26) Papaws (papayas)	0807.20.00
	(27) Apples	0808.10.00
	(28) Pears and quinces	0808.20.00
	(29) Apricots	0809.10.00
	(30) Cherries	0809.20.00
	(31) Peaches including nectarines	0809.30.00
	(32) Plums and sloes	0809.40.00
	(33) Strawberries	0810.10.00
	(34) Raspberries, blackberries, mulberries and loganberries	0810.20.00
	(35) Black, white or red currants and gooseberries	0810.30.00
	(36) Cranberries, bilberries and other fruits of the genus vaccinium	0810.40.00
	(37) Kiwifruit	0810.50.00
	(38) Durians	0810.60.00
	(39) Pomegranates	0810.90.10
	(40) Sapota (chico)	0810.90.30
	(41) Custard apple (ata)	0810.90.40
	(42) Bore	0810.90.50
	(43) Lichi	0810.90.60
	(44) Other fresh fruits	0810.90.90
22	Garlic and Ginger	
	(1) Garlic	
	(a) fresh	0703.20.00
	(b) dried	0712.90.40
	(2) Ginger	910.1
	(a) fresh	0910.10.10
	(b) dried unbleached	0910.10.20
	(c) dried bleached	0910.10.30
	(d) powder	0910.10.40
	(e) other	0910.10.90
23	Green and soaked coconut husk, coconut fibre, coir and coir products including rubberized coir products other than fibre foam.	
	(1) Green coconut husk	*****
	(2) Soaked coconut husk	*****
	(3) Raw, coir bristle fibre	5305.11.10

	(4) Raw, mattress fibre	5305.11.20
	(5) Raw , curled or machine twisted coir fibre	5305.11.30
	(6) Coir pith	5305.11.40
	(7) Coir yarn	5305.11.90
	(8) Coir	5305.19.00
	(9) Rubberised Coir products	
	(10) Other Coir products	
9[23A	Handloom cloth, handloom bedsheet and pillow cover	*****]
24	Handmade Safety matches	*****
5[24A	Handmade Soaps, Squashes and Pickles sold under the registered Kudumbashree brand	****]
25	Human Blood & blood plasma	
	(1) Human blood	3002.90.10
	(2) Blood plasma	3002.90.90
26	Indigenous handmade musical instruments and their parts	
	(1) Harmoniums	9203.00.10
	(2) Flutes	9205.90.10
	(3) Musical boxes	9208.10.00
	(4) Veena,Vichithraveena, Rudra veena, Sitar, Sarod, Sarangi, Santhoor, Mandolin, Thampuru and all types of Khnajoris (Tambourines)	****
	(5) Chenda, Madhalam,Mridangam, Tabala, Edakka, Thimila, Thavil, Elathalam, Ghanjira, Ghadam, Gottuvadyam, Manjiras, Bul Bul Thara, lin, Dholakand Dholki	*****
	(6) Swarmandal	****
	(7) Dilruba	****
	(8) Israj	****
	(9) Indigeneous handmade violins and guitars	****
	(10) Nagaswaram, Kombu, Kuzhal, Mukharsangh and Shehnai	****
	(11) Dancing gunguroo pads	****
	(12) Parts of items 1 to 11 above	****
10[27	Khadi Cloth, Garments and Made ups	****]
28	Kumkum, Bindi, Alta & Sindur	3304.99.40
29	Leaves	
	(1) Betel leaves	1404.90.40
	(2) Plantain leaves	****
11[30	Dineal solution required for continuous Ambulatory peritoneal Dialysis treatment of kidney patients and accessories required for the treatment.	***]
31	Meat (other than poultry), fish, prawn & other aquatic products when not cured or frozen, eggs and livestock and animal hair.	
	(1) Meat of bovine animals fresh and chilled	

	(a) Carcasses and half-carcasses	0201.10.00
	(b) Other cuts with bone in	0201.20.00
	(c) Boneless	0201.30.00
	(2) Meat of swine, fresh or chilled	
	(a) Carcasses and half-carcasses	0203.11.00
	(b) Hams, shoulders and cuts thereof with bone in	0203.12.00
	(c) Other	0203.19.00
	(3) Meat of sheep or goats, fresh or chilled	
	(a) Carcasses and half-carcasses of lamb, fresh or chilled	0204.10.00
	(b) Other meat of sheep, fresh or chilled	
	(i) Carcasses or half-carcasses	0204.21.00
	(ii) Other cuts with bone in	0204.22.00
	(iii) Boneless	0204.23.00
	(4) Meat of horses, asses , mules or hinnies, fresh or chilled	0205.00.00
	(5) Edible offal of	
	(a) Bovine animals , fresh or chilled	0206.10.00
	(b) Swine, fresh or chilled	0206.30.00
	(c) Sheep or goats, fresh or chilled	0206.80.10
	(d) Others	0206.80.90
	(6) Other meat and edible meat offal, fresh or chilled	
	(a) of rabbits or hares	0208.10.00
	(b) frogs legs	0208.20.00
	(c) primates	0208.30.00
	(d) whales, dolphins and porpoises ; of manatees and dugongs	0208.40.00
	(e) reptiles (including snakes and turtles)	0208.50.00
	(f) Other	
	(i) of wild animals	0208.90.10
	(ii) other	0208.90.90
	(7) Live fish, fish seeds, prawn/shrimp seeds	
	(a) Ornamental fish	0301.10.00
	(b) Trout	0301.91.00
	(c) Eels	0301.92.00
	(d) Carp	0301.93.00
	(e) Other	0301.99.00
	(f) Fish seeds, prawn/shrimp seeds	****
	(8) Fish, fresh or chilled, excluding fish fillets and other fish meat of sub-entry (9)	302
	(9) Fish fillets and other fish meat (whether or not minced), fresh or chilled	0304.10.00
	3 [(10) Fish dried	****]

	(11) Crustaceans, whether in shell or not, live, fresh or chilled	
	(a) Rock lobster and other sea craw fish	0306.21.00
	(b) Lobsters	0306.22.00
	(c) Shrimps and prawns	0306.23.90
	(d) Crabs	0306.24.00
	(12) Molluscus whether, in shell or not, live, fresh or chilled	
	(a) Oysters	0307.10.00
	(b) Scallops, including queen scallops	0307.21.00
	(c) Mussels	0307.31.00
	(d) Clams, clam meat	0307.39.10
	(e) Cuttle fish	0307.41.10
	(f) Squid	0307.41.20
	(g) Octopus	0307.51.00
	(h) Snails other sea snails	0307.60.00
	(i) Others	0307.91.00
	(13) Eggs	
	(a) of the species gallus domesticus and ducks for hatching	0407.00.10
	(b) Eggs of the species gallus and ducks other than for hatching	0407.00.20
	(c) other	0407.00.90
	(14) Live stock	
	(a) Horses, asses, mules and hinnies	101
	(b) Bovine animals	102
	(c) Swine	103
	(d) Sheep and goats	104
	(e) Other (excluding poultry)	106
	(15) Animal Hair	
	(a) Pigs, hogs or boars bristles and hair; badger hair and other brush making hair, waste of such bristles or hair	502
	(b) Horse hair and horse hair waste whether or not put up as a layer with or without support in material	0503.00.00
	(c) Fine or coarse animal hair, not carded or combed	5102
32	National Flag	6307.90.90
33	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note & cheques	
	(1) Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have a recognised face value	4907.00.10
	(2) Bank notes	4907.00.20

	(3) Other	4907.00.90
34	Organic manure	
	(1) Animal or vegetable fertiliser	
	(a) Guano	3101.00.10
	(b) Animal dung	3101.00.91
	(c) Animal excreta	3101.00.92
	(d) Ash and residues from the incineration of municipal waste	2621.10.00
	(e) Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	2301
	(f) Wood Ash, green manure, compost, neem cake and crushed neems fruit	*****
	(g) Fish manure, poultry manure	*****
	(h) Other	3101.00.99
35	Palm gur and Palm jaggery	*****
36	Pappad	
37	Prasadam by religious institutions , Mass Wine	*****
	14[vibhuti, rosaries, prayer beads, venthingas and kasuroopam not made of gold and robes for holy mass.]	
38	Printed forms of court, electoral rolls and P.S.C applications	*****
38A.	Screw pine and products of screw pine	*****
14[38B.	Products made from water hyacinth and arecanut palm fronds]	
39	Pulpaya, Thazhapaya and bamboo mats	*****
5 [40	Rattan, Reed, Bamboo, Bambooply and Canes and its products	
	(1) Bamboo	1401.10.00
	(2) Bambooply	****
	(3) Canes	1401.90.10
	(4) Rattan	1401.20.00
	(5) Reed	1401.90.90
	(6) Products including Furniture	****]
41	Raw wool and its waste	
	(1) Greasy, including fleece-washed wool	
	(a) Shorn wool	5101.11.00
	(b) Other	5101.19.00
	(2) Degreased, not carbonised	
	(a) Shorn wool	5101.21.00
	(b) Other	5101.29.00
	(3) Carbonised	5101.30.00
	(4) Waste of wool	5103
42	Rice issued from Central/State Governments depots for sale by authorised ration dealers	

43	Salt including iodised salt	2501
44	Seeds for sowing and gardening excluding oil seeds	
	(1) Wheat	
	(a) Durum wheat	1001.10.10
	(b) Meslin	1001.90.31
	(c) Other	1001.90.10
	(2) Sugar beet seed	1209.10.00
	(3) Lucerne seed	1209.21.00
	(4) Clover seed	1209.22.00
	(5) Fescue seed	1209.23.00
	(6) Kentucky blue grass seed	1209.24.00
	(7) Ray grass seed	1209.25.00
	(8) Timothy grass seed	1209.26.00
	(9) Australian lupin seed	1209.29.10
	(10) Seeds of herbaceous plants cultivated principally for their flowers	1209.30. 00
	(11) Cabbage seed	1209.91.10
	(12) Cauliflower seed	1209.91.20
	(13) Onion seed	1209.91.30
	(14) Pea seed	1209.91.40
	(15) Radish seed	1209.91.50
	(16) Tomato seed	1209.91.60
	(17) Other fruit and vegetable seeds for planting or sowing	1209.99.10
45	Semen including frozen semen	
	(1) Bovine semen	0511.10.00
	(2) Frozen semen, other than bovine	0511.99.91
46	Silk worm laying cocoon and raw silk and its waste	
	(1) Silk worm cocoons suitable for reeling	5001.00.00
	(2) Raw Silk (not thrown)	
	(a) Mulberry raw silk	5002.00.10
	(b) Mulberry dupion silk	5002.00.20
	(c) Non-mulberry silk	5002.00.30
	(3) Silk waste	5003
5 [46A	Silk fabrics and sarees made of natural silk	5007]
47	Slates, slate pencils and chalks	
	(1) Slates	9610.00.00
	(2) Slate pencils	9609.90.10
	(3) Writng or drawing chalks and tailors chalks	9609.90.30
48	Smokeless country oven	6912.00.90
49	Sugar, 15[***] , and Khandasari	
	(1) Cane sugar	1701.11
	(2) Beet sugar	1701.12.00

	(3) Refined Sugar containing added flavouring or colouring matter	1701.91.00
	(4) Sugar cubes	1701.99.10
	(5) Palmyra Sugar	1702.90.10
50	Tender coconut	0801.19.10
51	Textiles fabric	
	(1) Wool	
	(a) Woven fabrics of carded wool or of carded fine animal hair	5111
	(b) Woven fabrics of combed wool or of combed fine animal hair	5112
	(c) Woven fabrics of coarse animal hair or of horse hair	5113
	(2) Cotton	
	(a) Woven fabrics of cotton containing 85% or more by weight of cotton weighing not more than 200gm/m ²	5208
	(b) Woven fabrics of cotton containing 85% or more by weight of cotton weighing more than 200gm/m ²	5209
	(c) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing not more than 200gm/m	5210
	(d) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing more than 200gm/m ²	5211
	(e) Other woven fabrics of cotton	5212
	(3) Woven fabrics of Flax	5309
	(4) Woven fabrics of jute or of other textile base fibres	5310
	(5) Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5311
	(6) Man-made filaments	
	(a) Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of HSN heading 5404	5407
	(b) Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of HSN heading 5405	5408
	(7) Man-made Staple Fibres	
	(a) Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	5512
	(b) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170m ²	5513

	(c) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170m2	5514
	(d) Other woven fabrics of synthetic staple fibres	5515
	(e) Woven fabrics of artificial staple fibres	5516
	(8) Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings ; Embroidery	
	(a) Woven pile fabrics and chennile fabrics other than HSN heading nos. 5802 or 5806	5801
	(b) Terry towelling and similar woven terry fabrics other than narrow fabrics of HSN heading no. 5806; tufted textile fabrics other than HSN heading no.5703	5802
	(c) Gauze other than narrow fabrics of HSN heading No. 5806	5803
	(d) Tullies and other net fabrics not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of HSN heading Nos. 6002 to 6006	5804
	(e) Hand woven tapestries of the type gobelins, flanders, aubusson, beauvals and the like and needle worked tapestries (for example petit point, cross stitch), whether or not made up	5805
	(f) Narrow wovens fabrics other than goods HSN heading No. 5807; narrow fabrics consisting warpwithout weft assembled by means of an adhesive (bolducs)	5806
	(g) Woven fabrics of metal thread and woven fabrics of metalised yarn of HSN heading No. 5605 of a kind used in apparel as furnishing fabrics of a similar purposes, not elsewhere specified or included	5809
	(9) Textiles fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of the books or the like; Tracing cloth; Prepared painting canvas ; Buckram and similar stiffened textile fabrics of a kind used for hat foundations	5901
	(10) Tyre cord fabric of high tenacity yarn or other polymers, polyesters or viscose rayon	5902
	(11) Textile wall coverings	5905
	(12) Rubberised textile fabrics, other than tyre cord fabrics of high tenacity yarn or nylon or other polyamides polyesters or viscose rayon	5906
	(13) Textile fabrics, otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like	5907
	(14) Knitted or chrocheted fabrics	
	(a) Pile fabrics, including long pile fabrics and terry fabrics, knitted or chrocheted	6001
	(b) Knitted or chrocheted fabrics of a width not	

	exceeding 30 cm, containing by weight 5 % or more of elasto meric yarn of rubber thread, other than those of HSN heading No. 6001	6002
	(c) knitted of chrocheted fabrics of a width not exceeding 30 cm, other than those of HSN heading Nos. 6001 or 6002	6003
	(d) knitted of chrocheted fabrics of a width exceeding 30cm, containing by weight 5% or more of elasto meric yarn or rubber thread, other than those of HSN heading No. 6001	6004
	(e) Wrap knitt fabrics (including those made on gallon knitting machines), other than those of HSN heading Nos. 6001 to 6004	6005
	(f) Other knitted or chrocheted fabrics	6006
52	12[***]	
53	Toddy, Neera	2206.00.00
54	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container	3[2201.90.90]
55	Products notified by the Khadi and Village Industries Commission, at the point of sale by the manufacturing units approved by the Kerala Khadi and village industries Board	
	(1) Fireworks and agarbathies	****
	(2) Handmade soaps	****
	(3) Tanned hides and skins and ancillary industries connected with the same	****
	(4) Handmade leather goods	****
	(5) Handmade paper	****
	(6) Cane gur and khandasari	****
	(7) Manure and methane gas from cowdung and other waste products	****
	(8) Lime products	****
	(9) Shellac	****
	(10) Vegetable and fruit products	****
	(11) Bamboo and cane goods	****
	(12) Products of blacksmithy other than furniture	****
	(13) Carpentry other than manufacture of furniture	****
	(14) Fibre products other than coir	****
	(15) Household utensils in aluminium	****
	(16) Maize and ragi products	****
	(17) Dipped rubber latex products such as rubber band, surgical gloves and baloons	****
	(18) Palm products	****
	(19) Pottery	****
	(20) Honey	****
	(21) Ghani oil	****

13[56	16[Products manufactured by Kudumbasree Units and sold by such units or its marketing agencies approved by the Government]	****]
57	Goods taken under Customs bond for re-export after manufacturing or otherwise	****
58	Minor forest produce collected from Tribals by the Kerala State Scheduled Castes/Scheduled Tribes Development Co-operative Federation Limited	****
2 [59	Products of Rehabilitation Centre under the Institute of Mental Health and Neuro Sciences (I.M.H.A.N.S) Kozhikode at the point of sale by them.	****]

1. Substituted by the Kerala Value Added Tax (Amendment) Act, 2005. Earlier it was substituted by Kerala Finance Act, 2005.

2. Inserted by Notification No. SRO No 89/ 2006 dtd. 01.02.2006.

3. Substituted by Notification No. SRO No 89/ 2006 dtd. 01.02.2006.

4. Substituted by Kerala Finance Act, 2006.

5. Inserted by Kerala Finance Act, 2006.

6. Omitted by Kerala Finance Act, 2006.

7. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.05.2007.

8. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.06.2007.

9. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007.

10. Substituted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007 for:

"27 Khadi garments and made ups *****"

11. Substituted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007 for:

"30 Life Saving Drugs

(1) Vaccines of human medicines

(a) Single Vaccines

(i) for cholera and typhoid 3002.20.11

(ii) for hepatitis 3002.20.12

(iii) for tetanus 3002.20.13

(iv) for polio 3002.20.14

(v) for tuberculosis 3002.20.15

(vi) for rabies 3002.20.16

(vii) for Japanese Encephalitis 3002.20.17

(viii) for whooping cough (pertusis) 3002.20.18

(ix) Other 3002.20.19

(b) Mixed Vaccines

(i) for diphtheria, pertusis and tetanus (DPT) 3002.20.21

(ii) for diphtheria and tetanus (DT) 3002.20.22

(iii) for measles, mumps and rubella (MMR) 3002.20.23

(iv) for typhoid-para typhoid (TAB) or typhoid-para typhoid-cholera (TABC) 3002.20.24

(v) Other 3002.20.29

(2) Vaccines for veterinary medicines 3002.30.00

(3) Animal Blood prepared for therapeutic, prophylactic or diagnostic uses 3002.90.20

(4) Cultures of Micro organisms (excluding Yeast) 3002.90.30

(5) Other toxoids and anti toxins *****

(6) Anti Sera

(a) for diphtheria 3002.10.11

(b) for tetanus 3002.10.12

(c) for rabies 3002.10.13

(d) for snake venom 3002.10.14

(e) Other 3002.10.19
 (7) Hemoglobin blood globulins and serum globulins 3002.10.20
 (8) Insulin injection 3004.31.10
 (9) Cyclosporine *****
 2 [(10) Dineal Solution required for continuous Ambulatory Peritoneal Dialysis treatment of kidney patients *****
 (11) Antiretroviral Drugs (HIV Patients) *****
 (12) Glevce Capsules (for treatment of Blood Cancer) *****]"
 12. Omitted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007.
 Prior to omission it stood as:

"52 Tobacco

- (1) Unmanufactured tobacco; tobacco refuse 2401
- (2) Cigars and cheroots 2402.10.10
- (3) Cigarillos 2402.10.20
- (4) Cigarettes 2402.20
- (5) Hookah/hoodku tobacco 2403.10.10
- (6) Smoking mixtures for pipes and cigarattes 2403.10.20
- (7) Beedis 2403.10.31
- (8) Homogenised or reconstituted tobacco 2403.91.00
- (9) Chewing tobacco 2403.99.10
- (10) Preparations containing chewing 2403.99.20
- (11) Jarda scented tobacco 2403.99.30
- (12) Snuff 2403.99.40
- (13) Tobacco extracts and essence 2403.99.60
- (14) Cut tobacco 2403.99.70
- (15) Other 2403.99.90"

13. Substituted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007 for the following : -

"56 Products of Kudumbasree units at the point of sale by such units whose annual turnover does not exceed twenty five lakhs *****"

14. Inserted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010.

15. Omitted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 for the following : - " excluding imported sugar"

16. Substituted by the Kerala Finance Act, 2010 (Act 10 of 2010) w.e.f. 01.04.2010 for the following : -

"Products manufactured and sold by Kudumbasree units under brand name as notified by Government from time to time."

SCHEDULE 2

SECOND SCHEDULE

Rate 1%

(See section 6(1) (a))

Sl. No.	Description of Goods	HSN Code
(1)	(2)	(3)
1	Bullions	
	(1) Silver	7106.91.00
	(2) Gold	7108.12.00
	(3) Platinum	7110.11.10
	(4) Palladium	7110.21.10
	(5) Rhodium	7110.31.00
	(6) Iridium, Osmium and Ruthenium	7110.41.00
2.	[***]	

	-	
3	Pearls, natural or cultured	
	(1) Natural Pearls	
	(a) Un-worked	7101.10.10
	(b) Worked	7101.10.20
	(2) Cultured Pearls	
	(a) Un-worked	7101.21.00
	(b) Worked	7101.22.00
4	Precious Stones	
	(1) Diamond	7102
	(2) Emerald	7103.10.11
	(3) Ruby and Sapphire	7103.10.12
	(4) Other	7103.10.19
5	Semi Precious Stones	
	(1) Feldspar (Moon stone)	7103.10.21
	(2) Garnet	7103.10.22
	(3) Agate	7103.10.23
	(4) Green Aventurine	7103.10.24
	(5) Other	7103.10.29
6	Rice including broken rice, puffed rice, parched rice and beaten rices	
	(1) Rice other than paddy	1006
	(2) Puffed rice, parched and beaten rice	1904.20.00
	(3) Broken rice	1006.40.00
7	Wheat including broken wheat	1001

1. Omitted by Kerala Finance Act, 2006.

SCHEDULE 3

THIRD SCHEDULE

PART-B

Goods in respect of which tax is leviable at all points of sale at the Rate of 4%
(See sub-section (1) of Section 9 and Sub Section (2) of Section 13)

Sl. No.	Sub-entry	Description of goods	"HSN" Code means "Harmonised System of Nomenclature"
-1	-2	-3	-4
1		Agarbatti or Incense sticks, Dhupkathi or Dhupbagt, dhoop, sambrani, lobhana or other havan samagri	33.07
		Agricultural implements not operated manually or not driven by Animal;	

3[2.		including the spare parts and components thereof	
3		All equipments for communications such as Private Branch Exchange (P.B.X.) and Electronic Private Automatic Branch Exchange (E.P.A.B.X.) etc and spare parts, accessories thereof.	85.17
4		All processed fruits, vegetables etc. including fruit jams, jelly, pickles, fruit squashes, paste, fruit drinks and fruit juices (whether in sealed containers or otherwise)	
4[5.		All intangible goods, that is to say copyright, patent, Trademarks, Brand name, Import Licence, Goodwill, Technical know how, export permit or quota, patent replenishment (REP) licence	
6		All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing, earthen tiles	
	1	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	69.01
	5[2	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, Refractory Monolithic including mineral based powder, shapes and mixtures of minerals thereof.	
	3	Ceramic building bricks, flooring blocks support or filler tiles and the like	69.04
7		All types of Yarn other than Cotton and Silk Yarn in Hank and Sewing Thread	
	1	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retain packages	33.06
	2	Yarn of carded wool, not put up for retail sale	51.06
	3	Yarn of combed wool, not put up for retail sale	51.07
	4	Yarn of fine animal (carded or combed), not put up for retail sale	51.08
	5	Yarn of wool or fine animal hair, put up for retail sale	51.09
	6	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	51.1
	7	Flax yarn	53.06

	8	Yarn of jute or of other textile bast fibers of heading 5303	53.07
	9	Yarn of other vegetable textile fibers; paper yarn	53.08
	10	Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813	68.12
	11	Glass fibers (including glass wool) and articles thereof (for example, yarn, woven fabrics) : Slivers, rovings, yarn and chopped strands	70.19
8		All utensils including aluminium and stainless steel utensils including pressure cookers / pans but excluding utensils made of gold, silver or precious metals	76.15
1[8A.			
9		Animal Hair - but to be a part of entry of skin & hide of raw wool	
10		Arecanut powder and betel nut	8.02
11		Aviation Turbine Fuel sold to a Turbo-Prop Aircraft	
12		Bamboo and cane including bamboo splints and sticks	14.01
1[12A.		Bagassee]	
6[13.		Bearings (excluding spare parts or components of motor vehicles), namely: -	
		(a) Ball bearings	
		(b) Tapered roller bearings including cone and tapered roller assemblies	
		(c) Spherical roller bearings	
		(d) Needle roller bearings	
		(e) Other cylindrical roller bearings	
		(f) Other, including combined ball or roller bearings	
		(g) Plummer blocks, bearing housing, locate rings and covers, adaptor withdrawal sleeves, locknut, lock-washer clamps and rolling elements	
	4	Plumnes blocks, housing for bearing, locate rings and covers, adopter with drawl sleeves, lock-nuts, lock-washers, clamps and rolling elements	
14		33[***]	

15		Beedi or Kendu leaves	14.04
16		xxxx	
17		Beltings	40.1
	1	Other articles of plastics and articles of other materials of headings 3901 to 3914	39.26
	2	Conveyor or transmission belts or belting of vulcanized rubber	40.1
	3	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other technical uses	42.04
	4	Transmission or conveyor belts or belting, of textile material; whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	59.1
18		Bicycles, tricycles, cycle rickshaws, tyres and tubes and parts thereof	87.12
19		Bio-mass briquettes	
20		Bitumen	27.14
21		Bone meal	5.06
22		Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials)	
23		Buffin material and metal polish	
24		Candles	
7[25.		Capital Goods or Plants and machineries such as all types of Plants, machineries, equipments, apparatus, tools, engineering goods, appliances; their components, spare parts accessories, pollution/quality control equipments; instrumental- B Oc incubator, C Oc apparatus, ion analyzer; Air pollution control equipment- filters (fabric filters, bag filters, vaccum filters), electrostatic precipitators, cyclones, wel scrubbers, particle analyzer (SO2, CO, Nox, hydrocarbons, chlorine, fluorine, etc..), personal samplers, detectors (for grass), high volume sampler, pressure gauges, fitter head assembly, pitet tube, sampling train (for ambient/stack air quality monitoring), smoke meter, mist eliminator, earth moving machineries such as Excavator, Hydraulic Excavators clampshell, Drojline, Rock Breakers, Mini-Excavators, Crawler, Cranes, Wheeled Cranes Wheel-loaders, Front end loaders, Shovels, Breakhoc &	

		Articulated Cranes and all other similar implements and machineries in this category; their spare parts, accessories and components thereof or such other capital goods or Plant and machineries as may be specified in this behalf from time to time.	
26		Castings including metal castings	72.01
	1	Pig iron and spiegeleisen in pigs, blocks or other primary forms	72.01
	2	Tubes, pipes and hollow profiles, of cast iron	73.03
	3	Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel	73.07
	4	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	73.23
1[26A.		Castor oil	
8[27.		Motor operated: electrically or otherwise; Centrifugal, monobloc and submersible pumps and parts thereof.	
28		Cereals, that is to say,-	38[Taxable with effect from 01-04-2011]
		(i) Paddy (Oryza sativa L);	
		(ii) Rice (Oryza sativa L.);	
		(iii) Wheat (Triticum vulgare, T. compactum, T. sphaerococcum, T. durum, T. aestivum L., T. dicocum);	
1[28A.		Chemicals and Acids including caustic soda, caustic potash, soda ash, bleaching powder, sodium bi carbonate, sodium hydro sulphite, sulphate of alumina, sodium nitrate, sodium acetate, sodium sulphate acid slurry, trisodium phosphate, sodium tripoly phosphate, sodium silicate, sodium meta silicate, carboxymethyle cellulose, sodium sulphide acetic acid, sodium bi-sulphite, oxalic acid, sodium thiosulphate, sodium sulphite, sodium alginate, benzene citric acid, diethylene glycol, sodium nitrate hydrogen peroxide, acetaidehyde, penataerythritol, sodium alpha olefin, sulphonate, sodium formate, basic chromium sulphate, bleach liquid, palm fatty acid, chemical components & mixtures of all other chemicals and acids not specified elsewhere in this	

		schedule or any other schedule.]	
29		Chemical fertilizers, pesticides, weedicides, and insecticides	
	1	Bio-fertilisers and Micronutrients, also plant growth promoters and regulators, herbicides, rodenticide, insecticide, weedicide etc.	
	2	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids	28.09
	3	Organo-sulfur compounds	29.3
	4	Other organo-inorganic compounds	29.31
	5	Heterocyclic compounds with oxygen heteroatom(s) only : Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	29.32
	6	Hetrocyclic compounds with nitrogen heteroatom(s) : Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure	29.33
	7	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products	31.01
	8	Mineral or chemical fertilizers, nitrogenous	31.02
	9	Mineral or chemical fertilizers, phosphatic	31.03
	10	Mineral or chemical fertilizers, potassic	31.04
	11	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg (22lbs):	31.05
30		Clay including fire clay, fine china clay and ball clay	
31		Coffee beans and seeds, cocoa pod, green tea leaf and chicory	
	1	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	9.01
	2	Tea whether or not flavored	9.02
	3	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including	12.12

		unroasted chicory roots of the variety Cochorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included ;	
	4	Cocoa beans, whole or broken, raw or roasted	18.01
32		Combs	
37[32A.		Components, accessories & spare parts of firearms, weapons and ammunitions sold to the ordanance factories, Government of India.	*****]
33		Cottage Cheese	
34		Cups and glasses of paper and plastics.	
35		Coir and coir products excluding coir mattresses	53.05
36		Cotton and cotton waste	52.01
37		Crucibles	69.03
38		Coal including coke in all its forms, but excluding char coal;	
39		Coal Tar	
40		Cotton, that is to say, all kinds of cotton (indigenous or imported in its unmanufacture state, whether ginned or unginned, baled, pressed otherwise, but not including cotton waste	
41		Cotton yarn, but not including cotton yarn waste	
42		Crude Oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation or bituminous minerals and whether nor not subjected to all or any of the following process:-	
		(1) Decantation;	
		(2) De-salting;	
		(3) Dehydration;	
		(4) Stabilization in order to normalize the vapour pressure;	
		(5) Elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain to pressure;	
		(6) the addition of only those hydrocarbons previously recovered by physical methods during the course of	

		the above mentioned processes;	
		(7) any other minor processes (including addition of you point depressants or flow improves) which does not change the essential character of the substance];	
1[42A.		All 'Declared goods' as defined u/s 14 of the CST Act 1956; excluding those specified in Schedule-I.(Animal hair to be part of hides and skin)]	
42B.		Drilling rigs of all types and spare parts and accessories thereof.]	
43		Drier felt	
28[***]			
9[45.		Dyes that is to say acid dyes, basic dyes, alizarine dyes, bases, direct dyes, naphthols, nylon dyes, optical whitening agents, plastic dyes, reactive dyes, sulphur dyes, vat dyes, all other dyes not specified elsewhere in the schedule	
46		Edible oils and oil cake	
	1	Soyabean oil and its fractions, whether or not refined, but not chemically modified	15.07
	2	Peanut (ground -nut) oil and its fractions, whether or not refined, but not chemically modified	15.08
	3	Olive oil and its fractions, whether or not refined, but not chemically modified	15.09
	4	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils and fractions with oils or fractions of heading 1509	15.1
	5	Palm oil and its fractions, whether or not refined, but not chemically modified	15.11
	6	Sunflower-seeds, safflower or cottonseed oil, and fractions thereof, whether or not refined, but not chemically modified: Sunflower-seed or safflower oil and fractions thereof	15.12
	7	Coconut (copra), plam kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified: Coonut (copra) oil and its fractions	15.13
	8	Rapeseed, coiza or mustard oil, and fractions thereof, whether or not refined, but not chemically modified	15.14

	9	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	15.15
47		Electrodes : all kinds of, graphite electrodes including anodes, welding rods, soldering rods and soldering wires.	83.11
10[48.		Embroidery or zari articles, that is to say, imi, zari kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla, gazal, embroidery machines, embroidery needles.	
49		Environment friendly recycled products as may be notified by Government by time to time	
50		Exercise book, graph book and laboratory note book	48.2
51		Ferrous and non-ferrous metals and alloys; non-metals such as aluminium, copper, zinc and extrusion of those	
	1	Pig iron and spielesesen in pigs, blocks or other primary forms	72.01
	2	Ferroalloys: Felt manganese	72.02
	3	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 per cent, in slumps, pellets or similar forms	72.03
	4	Ferrous waste and scrap; remelting scrap ingots of iron or steel	72.04
	5	Granules and powders, of pig iron, spiegeleisen, iron or steel	72.05
	6	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)	72.06
	7	Semi finished products of iron or non-alloy steel: Containing by weight less than 0.25 per cent or carbon	72.07
	8	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.6 inches) or more, hot-rolled, not clad, plated or coated	72.08
	9	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm (23.6 inches) or more, cold-rolled, (cold reduced), not clad, plated or coated: In coils, not further worked than cold-rolled (cold reduced)	72.09
	10	Flat-rolled products of iron or non-alloy steel, of a width 600 mm (23.6 inches)	72.1

		or more, clad, plated or coated with tin	
	11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.6 inches) not clad, plated or coated: Not further worked than hot-rolled	72.11
	12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm (23.6 inches) clad, plated or coated	72.12
	13	Bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel	72.13
	14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot extruded but including those twisted after rolling	72.14
	15	Other bars and rods, of iron or non-alloy steel	72.15
	16	Angles, shapes and sections of iron or non-alloy steel	72.16
	11[17	Barbed wire or wires, nails of iron or non-alloy steel	
	18	Stainless steel in ingots or other primary forms; semi finished products of stainless steel	72.18
	19	Flat rolled products of stainless steel, of a width of 600 mm (23.6 inches) or more: Not further worked than hot rolled in coils	72.19
	20	Flat-rolled products of stainless steel, of a width of less than 60 mm (23.6 inches) : Not further worked than hot tilled	72.2
	21	Bars and rods, hot rolled in irregularly wound coils, of stainless steel	72.21
	22	Other bars and rods stainless steel; angles, shapes and sections of stainless steel. Bars and rods, not further worked than hot-rolled, hot drawn or extruded	72.22
	23	Wire of stainless steel	72.23
	24	Other alloy steel in ingots or other primary forms; semi finished products of other alloy steel	72.24
	25	Flat-rolled products of other alloy steel, of a width of 600 mm (23.6 inches) or more: Of silicon-electrical steel	72.25
	26	Flat-rolled products of other alloy steel, or a width of less than 600 mm (23.6 inches) or more: Of silicon electrical steel	72.26
	27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel	72.27

	28	Other Bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods of alloy or non-alloy steel	72.28
	29	Wire of other alloy steel	72.29
	30	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	73.01
	31	Railway or tramway track construction material of iron or steel, the following rails, check-rails and rack rails; switch blades crossing frogs, point rods and other crossing pieces, sleepers (cross-ties) fish plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing of fixing rails	73.02
	32	Tubes, pipe and hollow profiles of cast iron	73.03
	33	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	73.04
	34	Other Tubes and Pipes (for example, welded, riveted or similarly closed) having circular cross sections, the external diameter of which exceeds 406.4 mm (16 inches) of iron or steel	73.05
	35	Other Tubes, Pipes and hollow profiles (for example, open ended or welded, riveted or similarly closed) of iron or steel	73.06
	36	Tube or pipe fitting (for example couplings, elbows, sleeves), of iron or steel. Cast fittings	73.07
	37	Copper matte cement copper (precipitated copper)	74.01
	38	Unrefined copper; copper anodes for electrolytic refining copper content	74.02
	39	Refined copper and copper alloys, unwrought (other than master alloys of heading 7405) : Refined copper	74.03
	40	Copper waste and scrap	74.04
	41	Master alloys of copper	74.05
	42	Copper powders and flakes	74.06
	43	Copper bars rods and profiles	74.07
	44	Copper wire	74.08
	45	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm (0.006 inch)	74.09
		Copper foil (whether or not printed or	

	46	blackened with paper, paper board, plastics or similar backing exceeding 0.15 mm (0.006 inch)	74.1
	47	Copper tubes and pipes	74.11
	48	Copper tube or pipe fittings (for example, coupling, elbows, sleeves)	74.12
	49	Stranded wire, cables plaited bands and the like, including slings and similar articles, of copper, not electrically insulated	74.13
	50	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	75.01
	51	Unwrought nickel	75.02
	52	Nickel waste and scrap	75.03
	53	Nickel powders and flakes	75.04
	54	Nickel bars, rods, profiles and wire	75.05
	55	Nickel plates, sheets, strip and foil	75.06
	56	Unwrought Aluminium	76.01
	57	Aluminium waste and scrap	76.02
	58	Aluminium powders and flakes	76.03
	59	Aluminium bars, rods and profiles	76.04
	60	Aluminium wire	76.05
	61	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm (0.0079 inch)	76.06
	62	Aluminium plates, sheets and strip, (whether or not printed or backed with paper, paper board, plastics or similar backing materials of a thickness (excluding any backing) not exceeding 0.2 mm (0.0079 inch)	76.07
	63	Aluminium tubes and pipes	76.08
	64	Aluminium tube or pipe fittings (for example coupling, elbows, sleeves)	76.09
	65	Unwrought lead	78.01
	66	Lead waste and scrap	78.02
	67	Lead bars, rods, profiles and wire	78.03
	68	Lead plates, sheets, strip and foil, lead powders and flakes	78.04
	69	Lead tubes, pipes and tube or pipe fittings (for example couplings)	78.05
	70	Unwrought zinc	79.01
	71	Zinc waste and scrap	79.02
	72	Zinc dust, powders and flakes	79.03
	73	Zinc bars, rods, profiles and wire	79.04
	74	Zinc plates, sheets, strip and foil	79.05
		Zinc tubes, pipes and tube or pipe	

	75	fittings (for example couplings, elbows, sleeves)	79.06
	76	Unwrought tin	80.01
	77	Tin waste and scrap	80.02
	78	Tin bars, rods, profiles and wire	80.03
	79	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm (0.008 inch)	80.04
	80	Tin foil (whether or not printed or backed with paper, paper board, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm (0.008 inch), tin powders and flakes	80.05
	81	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	80.06
	82	Tungsten (wolfram) and articles thereof, including waste and scrap	81.01
	83	Molybdenum and articles thereof, including waste and scrap	81.02
	84	Tantalum and articles thereof, including waste and scrap	81.03
	85	Magnesium and articles thereof, including waste and scrap	81.04
	86	Cobalt mattes and other intermediate products of cobalt metallurgy and articles thereof, including waste and scrap	81.05
	87	Bismuth and articles thereof, including waste and scrap	81.06
	88	Cadmium and articles thereof, including waste and scrap	81.07
	89	Titanium and articles thereof, including waste and scrap	81.08
	90	Zirconium and articles thereof, including waste and scrap	81.09
	91	Antimony and articles thereof, including waste and scrap	81.1
	92	Manganese and articles thereof, including waste and scrap	81.11
	93	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	81.12
52		Feeding bottles, nipples	
		Fibres of all types and fibre waste including Twine, Cordage, Ropes and Cables, whether or not plaited or	

12[53.		braided or not impregnated, coated, covered or sheathed with rubber or plastics, including jute fibres, cordage, cable, rope and twine of jute; including all varieties of synthetic fibres or ropes, yarn of jutes, yarn of other vegetable textile fibers.	
54		Flour, Atta, Maida, Suji and Besan	38[Taxable with effect from 01-04-2011]
	1	Wheat or meslin flour	11.01
	2	Cereal flours other than of wheat or meslin	11.02
	3	Flour, meal and powder of the dried leguminous vegetables of heading 0613, of sago or of roots or tubers of heading (0714) or of the products of chapter 8)	11.06
1[54A.		Fireclay, coal ash, coal boiler ash, coal cinder ash, coal powder, clinker, fly ash]	
55		Fly Ash	
56		Fried and roasted grams	20.08
1[56A.		Glucose D]	
29[***]			
58		Hand pumps, and spare parts	84.13
39[58A		Helmet]	
59		Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower, Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	12.11
60		Hides and skins, whether in a raw or dressed state	
61		High Density Poly Ethylene bags	
62		Honey	
13[63.		Hosepipe and fittings thereof of all varieties and descriptions, excluding those used as spare parts or components of motor vehicles.	
64		Hosiery goods	61.15
65		Ice	22.01
39[65A		Ice cream]	
66		Idol made of clay and clay lamps	

67		Imitation Jewelries	
68		Imported Textiles and Fabrics	
69		Industrial cables (High Voltage cables, XLPE cables, jelly filled cables, optical fibers)	85.44, 90.01
	1	Insulated (including enameled or anodized) wire, cable (including coaxial cable) and other insulated electrical conductors, whether or not fitted with connectors, optical fiber cables, made up of individually sheathed fibers, whether or not assemblies with electric conductors or fitted with connectors:	85.44
	2	Optical fibers and optical fiber bundles; optical fiber cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any materials, unmounted, other than such elements of glass not optically worked:	90.01
70		Industrial perfumes and its concentrates	
71		Insecticides, rodenticides, fungicides, herbicides, antisprouting products and plant growth regulators, disinfectants and similar products, put in forms or packing for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles and flypapers):	38.08
72		Insulators	
73		Iron and steel, that is to say,-	
		(i) Pig Iron, Sponge Iron and cast iron including ingot moulds, bottom plates, iron scrap, cast iron scrap, runner scrap and iron skull scrap;	
		(ii) Steel semis (ingots, slabs, blooms and billets of all qualities, shapes and sizes);	
		(iii) Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars;	
		(iv) Steel bars (rounds, rods, squares, flats, octagons and hexagons, plain and ribbed or twisted, in coil form as well as straight lengths);	
		(v) Steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections);	
		(vi) Sheets, hoops, strips and skelp,	

		both black and galvanised, hot and cold rolled, plain and corrugated, in all qualities, in straight lengths and in coil form, as rolled and in rivetted condition;	
		(vii) Plates both plain and chequered in all qualities;	
		(viii) Discs, rings, forgings and steel castings;	
		(ix) Tool, alloy and special steels of any of the above categories;	
		(x) Steel melting scrap in all forms including steel skull, turnings and borings;	
		(xi) Steel tubes, both welded and seamless, of all diameters and lengths, including tube fittings;	
		(xii) Tin-plates, both hot dipped and electrolytic and tinfree plates;	
		(xiii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers-heavy and light crane rails;	
		(xiv) Wheels, tyres, axles and wheels sets;	
		(xv) Wire rods and wires-rolled, drawn, galvanised, aluminised, tinned or coated such as by copper;	
		(xvi) Defectives, rejects, cuttings or end pieces of any of the above categories;	
14[74.		I T products (as listed by Government of India) including computers, telephones and parts thereof, cell phones, DVD, CD, teleprinter and wireless equipments and parts thereof.Switches, Connectors, relays up to 15 amps.	
75		Jute, that is to say, the fibre extracted from plants belonging to the species Corchorus capsuliries and Corchorus olitorius and the fibre known as mesta or bimli extracted from plants of the species Hibiscus cannabinus and Hibiscus sabdariffa-Varalitissima and the fibre known as Sunn or Sunn-hemp extracted from plants of the species Crotalaria juncea whether baled or otherwise;	
76		Jute products including natural, dyed and bleached, diversified, plain and laminated Jute Products, including Jute bags.	

77		Kattha	
78		Kerosene oil sold through PDS	29.1
15[79.		Hurricane lanterns, petromax and accessories and components thereof.	
30[***]			
81		Khoya / Khoa	
82		41[Iron Oxide, including iron oxide pigments of all colours shades, commonly called red oxide, black oxide, yellow oxide etc.	
		Note:-- Tax collected at higher rates, from 1st day of April, 2005 to the date of this notification shall be deemed to have been validly collected and any tax so collected or paid by the dealer at such higher rate shall be paid over to the Government, and the same shall not be refunded.]	
2[82A.		Liquefied Petroleum Gas for Domestic Use]	
83		Linear alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate	
1[83A.		Lime, lime stone, clinker, dolomite and other white washing materials not elsewhere mentioned in the schedule or in any other schedule	
83B.		Lignite]	
84		Maize starch, maize gluten, maize germ and maize oil	
16[85.		"Medicines and Drugs", whether patent or proprietary, as defined in the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), including vaccines, syringes, dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade, Bulk Drugs, Homeopathy, Ayurvedic and Unani Medicines.	
17[86.		Medical equipments/devices; including Medical Diagnostic Kits.	
34[86A.		Milk food tinned bottled or packed Foods (excluding cooked food) e.g. Horlicks, Bournvira, Maltova, Viva, Complan, Ovaltin etc. and milk products including ghee, butter, skimmed milk powder; tinned, bottled or packed, excluding ice cream.	
86B.		Milk powder, baby milk food e.g. Glaxo, Amnulspray. Lactogen etc and paneer.]	
86C.		Mixed PVC stabilizer]	
40[86D.		Motor Parts i.e. Parts of motor vehicles	

31[***]		but excluding Chasis and Engines.]	
88		Napa Slabs (Rough flooring stones) including Shahabad stones	68.01
39[88A		Namkin Bhujia]	
89		Newars	58.06
90		Non-mechanized boats used by fisherman for fishing	
18[91.		Nuts, bolts, screws, fasteners, Fitting for doors, window and furniture including:-	
		(1) hinges-butt, piano, narrow, tee, handles for locks, furniture handles, furniture knobs, drawer channel, furniture fittings, furniture hinges, furniture catchers,	
		(2) nails, revets, cotter pins, staples, panel pins, blue cuttaks, hob nails, stars studs, iron heels, bullock and horse shoes and nails,	
		(3) chains of all kinds,	
		(4) all kinds of metal sections, including slotted angles, shelves and accessories,	
		(5) rods, rails, channels and curtain fittings,	
		(6) tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes, hangers, hasps, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders springs, magic eyes, trolley wheels, pulleys and holdfasts,	
		(7) wire brushes,	
		(8) wire mesh, metal mesh, wire-netting and barbed wire..	
92		Oil Cakes: other than de-oiled cakes	
93		Oilseeds, that is to say,-	
		(i) Groundnut or peanut (Arachis hypogaea);	
		(ii) Seasamum or Til (Sesamum oriental);	
		(iii) Cottonseed (Gossypium Spp)	
		(iv) Soyabean (Glycine seja);	
		(v) Rapeseed and mustard-	
		(1) Torta (Brassica campestris var toria);	
		(2) Rai (Brassica juncea);	

		(3) Jamba-Taramira (<i>Eruca saliva</i>);	
		(4) Sarson, yellow and brown (<i>Brassica campestris</i> var <i>sarson</i>);	
		(5) Banarsi Rai or True Mustard (<i>Brassica nigra</i>);	
		(vi) Linseed (<i>Linum usitatissimum</i>);	
		(vii) Castor (<i>Ricinus communis</i>);	
		(viii) Coconut (i.e. copra excluding tender coconuts) (<i>Cocosnucifera</i>);	
		(ix) Sunflower (<i>Helianthus annus</i>);	
		(x) Nigar seed (<i>Guizotia abyssinica</i>);	
		(xi) Neem, vepa (<i>Azadirachta indica</i>);	
		(xii) Mahua, illupai, Ippe (<i>Madhuca indica</i> M. <i>latifolia</i> , <i>Bassia latifolia</i> and <i>Madhuca longifolia</i> syn. M. <i>longifolia</i>);	
		(xiii) Karanja, pongam, hongra (<i>Pongamia pinnata</i> syn. P. <i>Glabra</i>);	
		(xiv) Kusum (<i>Schleichera oleosa</i> , syn. S. <i>trijuga</i>);	
		(xv) Punna, undi (<i>Calophyllum inophyllum</i>);	
		(xvi) Kokum (<i>Carcinia indica</i>);	
		(xvii) Sal (<i>Shorea robusta</i>);	
		(xviii) Tung (<i>Aleuritesfordii</i> and A. <i>montana</i>);	
		(xix) Red palm (<i>Elaeisguinensis</i>);	
		(xx) Saff lower (<i>Carthamus tinctorius</i>);	
19[94.		Ores and minerals: all types and varieties; including Gypsum of all forms & descriptions, but excluding all kinds of stone, stone chips, stone dust; marble and granite stones in all their forms.	
1[94A.		Packing cases & packing materials including cork, cork sheets, gunny bags, HDPE/PP woven strips, HDPE/PP circular strips and woven fabrics; Hessian cloth, Hessian based paper, polythene and Hessian based paper; high density polythene fabric based paper and bituminized water proof paper, Jute twine; Polythene and plastic bags including LDPE plastic bags for milk pouches; Tin containers, shooks, teal chests, waste paper, wooden boxes, wooden shavings, wooden crates, wooden cable drums, or other materials notified by govt. in this behalf. Explanation: planks panels, battens, when assembled will form tea chest or packing cases will come under	

		packing cases for the purpose of this entry]	
95		Paraffin wax of all grades / standards other than food grade standards including standard wax and slack wax.	
96		Paper and newsprint	
	1	Recovered (waste and scrap) paper and paperboard	47.07
	2	Paperboard	
		Paper pulp moulded trays	
	3	Newsprint, in rolls or sheets	48.01
	4	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading 4801 or 4803; handmade paper and paper and paperboard	48.02
	5	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibers, whether or not creaped, crinkled, embossed, perforated, surface-colored, surface-decorated or printed in roll or sheets	48.03
	6	Uncoated craft paper and paperboard, in rolls or sheets, other than that of heading 4802 or 4803; handmade paper and paperboard	48.04
	7	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed (than as specified in note 2 to this chapter)	48.05
	8	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	48.06
	9	Ammonia Paper, Blotting paper, Carbon paper, Cellophane, PVC coated paper, stencil paper, tissue paper, water proof paper, art boards, card boards, corrugated boards, duplex boards, pulp boards, straw boards, triplex boards and the like, but excluding photographic paper.	
20[97.		Pipes: i.e. to say G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes and their fittings thereof	
1[97A.		Pizza bread.]	
98		Plastic granules, plastic powder and master batches	

99		Plastic footwear including moulded plastic footwears, Hawaii chappals & straps thereof	64.04
100		Plastic and tin containers including barrels	
1[100A.		Polyester and staple fiber yarn]	
35[100B.		Plywood, Block Board and Flush Doors]	
101		Porridge	
102		Potato & Onion	38[Taxable with effect from 01-04-2011]
103		Power Tillers, their parts and accessories including trailers, but excluding batteries, tyres, tubes and flaps.	
104		Pre-owned motor vehicles, when sold by a Registered VAT Dealer: dealing in purchase and sale / resale of new Motor Vehicles thereof. Note: Pre-owned or second-hand old motor vehicles for this purpose, shall mean a separate commercial commodity.	
105		Printed material including diary, calendar, etc. including printing works: held to be as nature of works contract in course of printing	
	1	Music, printed or in manuscript, whether or not bound or illustrated	49.04
	2	Maps and hydrographic or similar charts of all kinds, including Atlases, wall maps, topographical plans and globes, printed	49.05
	3	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	49.09
	4	Calendars of any kind, printed, including calendar blocks	49.1
	5	Other printed matter, including printed pictures and photographs, Accounts books, Paper envelopes, Race cards, Greeting Cards, Invitation cards, humour post cards, picture post cards, cards for special occasions, photo and stamp albums	49.11
106		Printing ink excluding toner and cartridges	32.15
107		Processed Meat, Poultry and Fish	
108		Pulp of Bamboo, Wood and Paper	
	1	Mechanical wood pulp	47.01

	2	Chemical wood pulp, dissolving grades	47.02
	3	Chemical wood pulp, soda or sulfate, other than dissolving grades	47.03
	4	Chemical wood pulp, sulfite other than dissolving grades	47.04
	5	Pulps of fibers derived from recovered (waste and scrap paper or paperboard or of other fibrous cellulosic material)	47.06
109		Pulses, that is to say,-	38[Taxable with effect from 01-04-2011]
		(i) Gram or gulab gram (<i>Cicer arietinum</i> L.);	
		(ii) Tur or arhar (<i>Cajanus cajan</i>);	
		(iii) Moong or green gram (<i>Phaseolus aureus</i>);	
		(iv) Mmasur or lentil (<i>Lens esculmpta</i> Moench, <i>Lens culinaris</i> Medic.);	
		(v) Urad or black gram (<i>Phaseolus mungo</i>);	
		(vi) Moth (<i>Phaseolus aconitifolius</i> Jacq);	
		(vii) Lakh or khesari (<i>Lathyrus sativus</i> L.);	
1[109A.		PVC and Insulated adhesive tapes.]	
110		Rail coaches, engines and Wagons and parts thereof	
	1	Rail Locomotives powered from an external source of electricity or by electric accumulators (batteries)	86.01
	2	Other rail Locomotives; Locomotive tenders	86.02
	3	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	86.03
	4	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	86.04
	5	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special railway or tramway coaches, not self-propelled (excluding those of heading 8604)	86.05
	6	Railway or tramway freight cars, not self-propelled	86.06
111		Raw Cashew	

112		Readymade garments but not including those made of khadi	
	1	Mens or boys overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), and similar articles, knitted or crocheted, other than those of heading 6103	61.01
	2	Womens or girls overcoats, carcoats, capes cloaks, anoraks (including ski-jackets), and similar articles, knitted or crocheted, other than those of heading 6104	61.02
	3	Mens or boys suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	61.03
	4	Womens or girls suits, ensembles, suit-type jackets, blazers, dresses, skirts, devided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear) knitted or crocheted	61.04
	5	Mens or boys shirts, knitted or crocheted	61.05
	6	Womens or girls blouses and shirts, knitted or crocheted	61.06
	7	Mens or boys underpants, briefs, nightshirts, pajamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	61.07
	8	Womens or girls slips, petticoats, briefs, panties night dresses, pajamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted	61.08
	9	T-shirts, singlets, tank tops and similar garments, knitted or crocheted	61.09
	10	Sweaters, Pullovers, sweatshirts waistcoats (vests), and similar articles knitted or crocheted	61.1
	11	Babies garments and clothing accessories, knitted or crocheted	61.11
	12	Track suits, ski-suits and swimwear, knitted or crocheted	61.12
	13	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907: Having an outer surface impregnated, coated, cogered, or laminated with rubber or plastic materiel which completely obscures the underlying fabric	61.13
	14	Other garments, knitted or crocheted	61.14
		Mens or boys overcoats, raincoats,	

	15	carcoats, capes, cloaks, anoraks (including ski-jackets), windbreakers and similar articles (including padded, sleeveless jackets, other than those of heading 6203)	62.01
	16	Womens or girls overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski-jackets), windbreakers and similar articles (including padded, sleeveless jackets, other than those of heading 6204)	62.02
	17	Mens or boys suits, ensembles, suit-type jackets, blazers, trousers, bib and brace overalls, breeches and shorts other than swimwear	62.03
	18	Womens or girls suits, ensembles, suit-type jackets, blazers, dresses, skirts divided skirts, trousers, bib and brace overalls, breeches and shorts other than swimwear	62.04
	19	Mens or boys shirts	62.05
	20	Womens or girls blouses, shirts and shirt-blouses	62.06
	21	Mens or boys singlets and other undershirts, underpants, briefs, nightshirts, pajamas, bathrobes, dressing gown and similar articles	62.07
	22	Womens or girls singlets and other undershirts, slips, petticoats, briefs, panties, nightdresses, pajamas, negligees, bathrobes, dressing gowns and similar articles	62.08
	23	Babies garments and clothing accessories	62.09
	24	Garments, made-up of fabrics of heading 5602, 5903, 5906 or 5907	62.1
	25	Track suits, ski-suits and swimwear, other garments	62.11
	26	Brassiers, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	62.12
21[113.		Renewable energy devices or equipments, including their parts, that is to say -	
		(a) Flat plate solar collectors	
		(b) Concentrating and pipe type solar collectors	
		(c) Solar cookers	
		(d) Solar water heaters	
		(e) Solar crop driers and systems	

		(f) Solar air/gas/fluid heating system	
		(g) Solar refrigeration, cold storages and air conditioning system	
		(h) Solar stills and desalination systems	
		(i) Solar pumps based on solar thermal and solar photo-voltaic conversion	
		(j) Solar power generating system	
		(k) Solar photo-voltaic modules and panels for water pumping and other applications	
		(l) Windmills and any specially designed devices which run on windmills	
		(m) Any special devices including electricity generators and pumps running on wind energy	
		(n) Bio gas engines and bio gas plant and accessories and equipments connected therewith for utilizing energy from bio gas	
		(o) Agricultural and municipal waste conversion devices producing energy bio mass.	
		(p) Equipments for utilizing ocean waves.	
		(q) Hydrams or hydraulic ram or similar other devices using, energy derived from flowing or stored up water	
		(r) Solar cells	
		(s) Solar lanterns and lamps.	
22[114.		Rice bran including husk and bran of cereals.	38[Taxable with effect from 01-04-2011]
115		River sand and grit	
1[115A.		Rubber, raw rubber, latex, dry ribbed sheet of all RMA Grades, tree lace, earth scrap, ammoniated latex, latex concentrate, centrifugal latex, dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber and all other qualities and grades of latex; Reclaimed rubber, all grades and qualities; Synthetic rubber]	
116		Safety matches	36.05
32[***]			
118		Sewing machines, its parts and accessories thereof	84.52
1[118A.		Scrap of old and condemned batteries.]	
119		Ship and other water vessels	

	1	Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods	89.01
	2	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	89.02
	3	Yachts and other vessels for pleasure or sports; row boats and canoes	89.03
	4	Tugs and pusher craft	89.04
	5	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	89.05
	6	Other vessels, including warships and lifeboats other than row boats	89.06
	7	Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons)	89.07
	8	Vessels and other floating structures for scraping	89.08
120		Silk fabrics but excluding handloom silks, unless covered by Additional Excise Duty	
36[121.		UHT milk	deleted]
23[122.		Solvent oils other than organic solvent oil including solvent.	
35[122A.		Soya Nuggets commonly known as soya bari]	
123		Spectacles, parts & components thereof, contact lens & lens cleaner	
124		Spices and condiments of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies etc.	
	1	Ajwain, 24[Haladi], Dhania, Methi, Sonth, Kalaunji, Saunf, Khatai, Amchur, Long-patta, Dalchini, Tejpatta, Javatri, Jaiphal, Pepper, Elaichi of all kinds, kankaul mirch etc.	
	2	Pepper of the genus Piper, dried or crushed or ground fruits of the genus Capsicum (Peppers or of the genus Piments (e.g., allspice):	9.04
	3	Cinnamon and cinnamon-tree flowers	9.06
	4	Cloves (whole fruit, clovers and stems)	9.07
	5	Nutmeg, mace and cardamoms	9.08
	6	Seeds of anise, badian, fennel, coriander, cumin or caraway;	9.09
		Dried Ginger, saffron, turmeric	

	7	(curcuma), thyme, bay leaves, curry and all other spices	9.1
	8	Hing (Asafoetida)	
	1[9	Kirana items namely, kala namak, sendha namak, coconut powder, edible gond, isabgol husk, rai, postdana, magaj of all kinds, saffron, silver vark, kaluanji and saji]	
125		Sports goods, but excluding apparels and footwear	
	1	Articles for arcade, table or parlour games, including pinball machines, bagatelle, billiards and special tables for casino games; automatic bowling alley equipment; parts and accessories thereof:	95.04
	2	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this chapter; swimming pools and wading pools; parts and accessories thereof: Snow-skis and other snow-ski equipment; parts and accessories thereof:	95.06
	3	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy: "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting equipment; parts and accessories thereof:	95.07
126		Starch	11.08
1[126A.		Stainless Steel sheets.]	
39[126B		Sweetmeats (Mithai)]	
127		Synthetic gems and hairpins	
128		Tamarind and Tamarind seed and powder	8.13
129		Tools, that is to say, -	
		(a) Power tools such as electric drills, tapping machines, hammers, sanders, planners, screw drivers, blowers, routers, winches, grinders, super abrasives, non-woven abrasives, bonded abrasives other than stone for polishing floor, stone for sharpening carpenters instruments, tile polishing blocks and rubbing bricks;	
		(b) Cutting tools such as taps, milling cutters, reamers, segments, carbide tools, saws, high speed cut-off machines, shears, nibblers, compound miter saws, masonry cutters, diamond	

		dresser cutter, gear hobbs and gear shaper cutters;	
		(c) Measuring tools such as micrometers, vernier calipers, feeler gauges, height gauges, slip gauges, snap gauges, pressure gauges, dial thermometers, water meter and measuring steel tapes;	
		(d) Hydraulic tools such as jacks, pipe-benders, rammers, grinders, drills torque wrenches, filters, regulators and lubricant applicators;	
		(e) Pneumatic tools such as impact wrenches, rammers, grinders, drills torque wrenches, filters, regulators and lubricant applicators;	
		(f) Hand tools such as spanners, pliers, screw drivers, hammers, torque tools, cold chisels, drill bits and burrs, tool bits, hack-saws, hacksaw blades and frames, band-saw rolls, dice, die-nuts, tools for carpentry, tools for masons and steel files.	
130		Toys excluding electronic toys	
25[131.		Tractors, Threshers, harvesters and attachments & parts thereof 35[including Tyres and its tubes].	
132		Transformers	
26[133.		Transmission wires and towers	
134		Umbrella, its parts and accessories thereof except garden umbrella	66.01
135		Vanaspati (Hydrogenated vegetable oil)	15.17
136		Vegetable oil including gingili oil and bran oil	
	1	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	15.15
	2	Animal or vegetable fats and oils, and their fractions, partly or wholly hydrogenated, intere-sterified reesterified or elaidinized, whether or not refined, but not further prepared:	15.16
1[136A.		Waste paper, empty bottles, empty drums, broken glasses and plastic waste.	
136B.		Weighing machines and weighing scales and parts thereof, and weights of all kinds and varieties.	
136C.		Wire cloths and felt, endless or fitted with linking devices of a kind used in paper making machine or any other	

		machine.]	
137		Wet dates	
138		Wooden crates	
1[138A.		Windmill for water pumping & for generation of electricity]	
27[139.		Writing instruments, and writing inks namely Ball Point Pens, Felt tipped and other porous-tipped pens and markers, Indian ink drawing pens, Fountain pens, Propelling or sliding pencils, Refills for ball point pens, comprising the ball point and the ink reservoir, Pen ribs and nib points, Pencils and crayons with leads encased in a rigid sheath, Pencil leads, black or coloured, Pastels and drawing charcoals, Geometry boxes , colour boxes, crayons and pencil sharpeners.	
1[139A.		X-ray films, bromide paper and other diagnostic films.]	
140		Zipppers	

"25. Capital goods"

8. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"27. Centrifugal, monobloc and submersible pumps and parts thereof 84.13 "

9. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"45. Dyes, acid dyes, basic dyes"

10. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"48. Embroidery or zari articles, that is to say - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla"

11. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"17. Wire of iron or non-alloy steel 72.17"

12. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"53. Fibres of all types and fibre waste

1 Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls 41.11

2 Jute and other bast fibres (excluding flax, true hemp and ramie) raw or processed but not spun; tow and waste of these fibers including yarn waste and gametted stock 53.03

3 Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibers (including yarn waste and gametted stock) 53.04

4 Coconut, abaca (Manila hemp or Musa textiles Nee), ramie and other vegetable textile fibers, not elsewhere specified or included, raw or processed but not spun; two, noils and waste of these fibers (including yarn waste and gametted stock) 53.05

5 Synthetic staple fibers, not carded, combed or otherwise processed for spinning 55.03

6 Waste (including noils, yarn waste and gametted stock) of manmade fibers 55.05

7 Synthetic staple fibers, carded combed or otherwise processed for spinning 55.06

8 Artificial staple fibers carded, combed or otherwise processed for spinning 55.07

9 Fabricated asbestos fibers; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric clothing, headgear, footwear, gaskets) whether or not reinforced, other than goods of heading 6811 or 6813 68.12

10 Glass fibres (including glass wool) and articles thereof (for example, yarn woven fabrics) ; Slivers, rovings, yarn and chopped strands; 70.19

11 Optical fibers and optical fiber bundles; optical fiber cables other than those of heading 8544; sheets and plates of polarizing materials; lenses (including contact lenses), prisms, mirrors and other optical elements of any material, unmounted, other than such elements of glass not optically worked 90.01"

13. Substituted vide notification no. SO. 55 dated 06.03.2007 for:
"63. Hosepipes and fittings thereof 59.09"

14. Substituted vide notification no. SO. 55 dated 06.03.2007 for:
"74. IT Products including computers, Mobile Telephony System and parts thereof, Teleprinter and Wireless equipment and parts thereof
Word processing machines, Electronic typewriters
(a) Word processing machines
(b) Electronic typewriters 8469.11.00
8469.12.00
Microphones, multimedia speakers, headphones etc.
(a) Microphones
(b) Multimedia speakers
(c) Headphones etc.
8518.10.00
8518.22.00
8518.30.00
Telephone answering machines 8520.20.00
Prepared unrecorded media for sound recording 8523
CD, DVD 8523.90.50; 8524.39.30
IT software of any media
(a) Disc for laser reading systems for reproducing phenomena other than sound or image
(b) Magnetic tapes for reproducing phenomena other than sound or image
(c) Other software
(i) on floppy disc or cartridge tape
(ii) on disc or on CD ROM
(iii) on other media
8524.31.11

8524.40.11

8524.91.11
8524.91.12
8524.91.13
Transmission apparatus other than apparatus for radio or T.V. broadcasting
(a) Walkie-talkie set
(b) Cordless handset
(c) Car telephone
(d) Transportable telephone
(e) Marine radio communication equipment
(f) Amateur radio equipment
(g) Cellular telephone or cell phones
8525.20.11
8525.20.12
8525.20.13
8525.20.14
8525.20.15
8525.20.16
8525.20.17
Radio communication receivers, Radio Pagers
(a) Radio pagers
(b) Demodulators
(c) Other
8527.90.11
8527.90.12

8527.90.19

Aerials, antennas and parts 8529.10

LCD Panels, LED panels and parts.

(a) LCD Panels / LED Panels

(b) Parts

8531.20.00

8531.90.00

Electrical capacitors, fixed, variable and parts

(a) Electrical capacitors, fixed, variable

(b) Parts

8532

8532.90.00

Electronic calculators 8470.10.00

Electrical resistors 8533

Printed Circuits 8534.00.00

Switches, connectors, relays for up to 5 amps 8536.10.10

DATA/Graphic Display tubes, other than Picture tubes and parts

(a) Colour

(b) Black & White or other monochrome

8540.40.00

8540.50.00

Diodes, transistors & similar semi-conductor devices 8541

Electronic Integrated Circuits and Micro-assemblies 8542

Signal Generators and parts

(a) Signal Generators

(b) Parts

8543.20

8543.90.00

Optical fibre cables madeup of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors 8544.70

Optical fibre and optical fibre bundles, cables, other than those of heading 8544.70

9001.10.00

Liquid Crystal devices, flat panel display devices and parts

(a) Liquid Crystal devices, flat panel display devices

(b) Parts

9013.80.10

9013.9

Computer systems and peripherals, Computer Stationery, Electronic diaries

(a) Computer systems and peripherals, toner and cartridges

(b) Electronic diaries

8471

8470.90.10

Cathode ray oscilloscopes, spectrum analysers, signal analysers

(a) Cathode ray oscilloscopes

(b) Spectrum analysers

(c) Signal analysers

9030.20.00

9030.39.20

Parts and Accessories of Heading 84.69, 84.70 & 84.71 8473

DC Micromotors, Stepper motors of 37.5 watts

(a) D.C. Micromotors of an output not exceeding 35.5W

(b) D.C. Micromotors of an output not exceeding 750W

(c) Stepper motors of an output anot exceeding 37.5W

(d) Stepper motors of an output not exceeding 750W

8501.10.11

8501.31.11

8501.10.12

8501.31.12

Parts of Heading 85.01 8503

Uninterrupted Power Supply 8471.90.00

Permanent magnets and articles 8505

Apparatus for line telephony or line telegraphy 8517"

15. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"79. Kerosene lamp / lantern, petromax, glass chimney"

16. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"85. "Medicines and Drugs", whether patent or proprietary, as defined in section 3 of the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), including vaccines, syringes, dressings, medicated ointments produced under drugs licence, light liquid paraffin of IP grade, Bulk Drugs, Homeopathy, Ayurvedic and Unani Medicines, but not including

(a) Medicated Goods

(b) Products capable of being used as cosmetics and toilet preparations including tooth-paste, tooth-powders, cosmetics, toilet articles and soaps;

(c) Mosquito repellents in any form."

17. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"86. Medical equipments / devices and Implants"

18. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"91. Nut, bolts, screws and fasteners"

19. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"94. Ores and Minerals

1 Iron ores and concentrates, including roasted iron pyrites; Iron ores and concentrates, other than roasted iron pyrites 26.01

2 Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 per cent or more, calculated on the dry weight 26.02

3 Copper ores and concentrates 26.03

4 Nickel ores and concentrates 26.04

5 Cobalt ores and concentrates 26.05

6 Aluminium ores and concentrates 26.06

7 Lead ores and concentrates 26.07

8 Zinc ores and concentrates 26.08

9 Tin ores and concentrates 26.09

10 Chromium ores and concentrates 26.10

11 Tungsten ores and concentrates 26.11

12 Uranium or thorium ores and concentrates 26.12

13 Molybdenum ores and concentrates 26.13

14 Titanium ores and concentrates 26.14

15 Niobium, tantalum, vanadium or zirconium ores and concentrates 26.15

16 Precious metal ores and concentrates 26.16

17 Other ores and concentrates 26.17"

20. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"97. Pipes of all varieties including G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes and their fittings thereof

1 Tubes, Pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics 39.17

2 Tubes, Pipes and hollow profiles, of cast iron 73.03

3 Tubes, Pipes and hollow profiles, seamless, of iron (other than case iron) or steel 73.04

4 Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4 mm (16 inches) of iron or steel 73.05

5 Other tubes, pipes and hollow profiles (for example, open seamed or welded, riveted or similarly closed), of iron or steel; 73.06

6 Tube or pipe fittings (for example coupling, elbows, sleeves), of iron or steel; Cast fittings 73.07"

21. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"113. Renewable energy devices and spare parts thereof 84.19, 85.14"

22. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"114. Rice Bran

23. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"122. Solvent oils other than organic solvent oil 38.14"

24. Substituted vide notification no. SO. 55 dated 06.03.2007 for "Handi".

25. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"131. Tractors, harvesters and attachments and parts thereof 87.01"

26. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"133. Transmission towers"

27. Substituted vide notification no. SO. 55 dated 06.03.2007 for:

"139. Writing instruments, and writing inks namely Ball Point Pens, Felt tipped and other porous-tipped pens and markers, Indian ink drawing pens, Fountain pens, Propelling or sliding pencils, Refills for ball point pens, comprising the ball point and the ink reservoir, Pen ribs and nib points, Pencils and crayons with leads encased in a rigid sheath, Pencil leads, black or coloured, Pastels and drawing charcoals other than chalks, Geometry boxes, colour boxes, pencil sharpeners, colour boxes. 96"

28. Deleted vide notification no. SO. 55 dated 06.03.2007. Prior to deletion it read as:

"44. Dry fruits"

29. Deleted vide notification no. SO. 55 dated 06.03.2007. Prior to deletion it read as:

"57. Gur, jaggery, and edible variety of rub gur 17.01, 17.02

1 Cane or beet sugar and chemically pure sucrose, in solid form : Raw sugar not containing added flavouring or coloring matter: 17.01

2 Other sugars, including chemically pure lactose, maltose, glucose (dextrose) and fructose, in solid form; sugar syrups not containing added flavouring or coloring matter, artificial honey, whether or not mixed with natural honey; caramel: 17.02"

30. Deleted vide notification no. SO. 55 dated 06.03.2007. Prior to deletion it read as:

"80. Khandsari"

31. Deleted vide notification no. SO. 55 dated 06.03.2007. Prior to deletion it read as:

"87. Murmuralu, pelalu, atukulu, puffed rice, muri 19.04"

32. Deleted vide notification no. SO. 55 dated 06.03.2007. Prior to deletion it read as:

"117. Seeds 12.09"

33. Deleted vide notification no. SO. 45 dated 17.12.2007 for the following :-

"14. Bed sheet, Towels, Handkerchiefs, Blankets, Pillow covers, Napkins, Table cloths and other made-ups: stitched of the fabrics or cut piece cloths etc. covered by HSN entry Nos. 63.01, 63.02, 63.03, 63.04, 63.05 and 63.06 and imported varieties of textiles and made-ups 63.01, 63.02, 63.03, 63.04, 63.05 & 63.06"

34. Substituted vide notification no. SO. 45 dated 17.12.2007 for the following :

"1[86A.

Milk food and milk products including skimmed milk powder tinned, bottled or packed.

86B. Milk powder, baby milk food, paneer"

35. Inserted vide Notification No. SO. 45 dated 17.12.2007.

36. Substituted vide Notification No. SO. 45 dated 17.12.2007 for the following :-

"121. Skimmed milk powder and UHT milk 4.02"

37. Inserted vide Notification No. S.O. No. 31 (File No. Va. Kar 1/VAT/Gyapan/1/2007) dated 10.09.2009.

38. Substituted vide Notification No. S.O. No. 80 dated 31.03.2010 for the following : "taxable with effect from 01-04-2011"

39. Inserted vide Notification No. S.O. No. 80 dated 31.03.2010.

40. Substituted vide Notification No. S.O. No. 54 dated 18.08.2010 w.e.f.

31.03.2010.

41. Substituted vide Notification No. S.R.O.No.122/2010 dated 02.02.2010w.e.f. 01.04.2005 for the following : "Knitting wool"

Schedule III - LIST - A

LIST A -INDUSTRIAL INPUTS AND PACKING MATERIALS TAXABLE @ 4%				
SL.No			DESCRIPTION OF GOODS	HSN CODE
1			Acetals and hemiacetals	
	1		Acetals and hemiacetals whether or not with other oxygen function	2911.00.10
	2		Others	2911.00.90
2			Acetone	2914.11.00
3			Activated carbon	3802.10.00
4			Aldehydes whether or not with other oxygen function	
	1		Methanal (formaldehyde)	2912.11.00
	2		Ethanal (acetaldehyde)	2912.12.00
	3		Butanal (butyraldehyde normal isomer)	2912.13.00
	4		Crotonaldehyde	2912.19.10
	5		Heptaldehydes (heptanal)	2912.19.20
	6		Benzaldehyde	2912.19.30
	7		Glyoxal	2912.21.00
	8		Cinnamicaldehyde	2912.29.10
	9		Phenyl acetaldehyde	2912.29.20
	10		Aldehyde-alcohols	2912.30.00
	11		Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	2912.41.00
	12		Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	2912.42.00
	13		Anisicaldehyde (anisaldehyde)	2912.49.10
	14		Heliotropin (piperonyl aldehyde)	2912.49.20
	15		Thiacetazone	2912.49.30
	16		3,4,5-trimethoxy-benzaldehyde	2912.49.40
5			Alfa Olefin Sulphonate	***
6			Alkali or alkaline earth metals	
	1		Sodium	2805.11.00
	2		Calcium	2805.12.00
	3		Other	2805.19.00
	4		Mercury	2805.40.00
	5		Rare earth metals	2805.30.00
7			Aluminium hydroxide	2818.30.00
8			Aluminium ores and concentrates	2606
9			Amine-function compounds	
	1		Dimethyl formide	2921.11.10

2	Diethylamine and its salts	2921.12.10
3	Ethylenediamine and its salts	2921.21.10
4	Hexamethylene and its salts	2921.22.00
5	Hexamethylene tetramine (hexamine) not put up as fuel or medicament	2921.29.10
6	Trimethylene trinitramine	2921.29.10
7	Cyclohexylamine	2921.30.10
8	Aniline	2921.41.10
9	Aniline hydrochloride	2921.41.20
10	Para chloroaniline	2921.42.11
11	Ortho chloro paranitroaniline	2921.42.12
12	Dichloroaniline	2921.42.13
13	2-6- dichloro paranitroaniline	2921.42.14
14	2-4-5 trichloroaniline	2921.42.15
15	Benzyl ethyl aniline	2921.42.21
16	Diethylaniline	2921.42.22
17	Dimethylaniline	2921.42.23
18	Ethyl aniline	2921.42.24
19	Meta nitroaniline	2921.42.25
20	Para nitroaniline	2921.42.26
21	2-Amino 3-5 Xylene sulphonic acid	2921.42.31
22	Benzyle ethyl aniline sulphonic acid	2921.42.32
23	Metanillic acid (Meta amino benzene sulphonic acid)	2921.42.33
24	Sulphanillic acid (Para amino-benzene sulphonic acid para aniline sulphonic acid)	2921.42.34
25	Ethyl hydroxy ethylaniline	2921.42.35
26	Methyl dopa (1-alpha methyl-3, 4-dihydroxy phenylaniline)	2921.42.36
27	Deethyl toluidine	2921.43.10
28	Dimethyl toluidine	2921.43.20
29	Ortho toluidine	2921.43.30
30	Meta toluidine	2921.43.40
31	Para toluidine	2921.43.50
32	2-Chloro-5-toluidine-4-sulphonic acid	2921.43.60
33	2-Chloro-4-toluidine-5-sulphonic acid (Sodium salt)	2921.43.70
34	4-toluidine-3-sulphonic acid	2921.43.80
35	Diphenylamine	2921.44.10
36	Alpha naphthylamine	2921.45.11
37	Phenyl alpha naphthylamine	2921.45.12
38	Phenyl beta naphthylamine	2921.45.13
39	Amino F-acid	2921.45.14
40	Aminolineneli-R-acid	2921.45.15
41	Sodium Naphthionate	2921.45.16

	42	Bronners acid (2-naphthylamine-6-sulphonic acid)	2921.45.21
	43	Cleves acid (1-naphthylamine-6-sulphonic acid)	2921.45.22
	44	Epsilon acid (1-naphthylamine-3, 8-disulphonic acid)	2921.45.23
	45	Kochs acid (1-naphthylamine-3,6,8-trisulphonic acid)	2921.45.24
	46	Laurents acid (1-naphthylamine-5-sulphonic acid)	2921.45.25
	47	Tobias acid (2-naphthylamine-1-sulphonic acid)	2921.45.26
	48	Naphthionic acid (1-naphthylamine-4-sulphonic acid)	2921.45.31
	49	Para tolyl peri acid (Para tolyl-1-naphthylamine-8-sulphonic acid)	2921.45.32
	50	Phenyl peri acid (Phenyl-1-naphthylamine-8-sulphonic acid)	2921.45.33
	51	Amfetamine (INN), benzfetamine-Dexametamine (INN), etilamfetamine (INN), Fencamfamin(INN), Lefetamine (INN), Levamfet amine (INN), Mefenorex (INN) and Phentermine (INN); salts thereof	2921.46.00
	52	Xylidine	2921.49.10
	53	O-phenylenediamine	2921.51.10
	54	M-phenylenediamine (m-diaminobenzene)	2921.51.20
	55	P-phenylenediamine	2921.51.30
	56	O-diaminotoluene	2921.51.40
	57	M-diaminotoluene	2921.51.50
	58	P-diaminotoluene	2921.51.60
	59	Para-amino acetanilide	2921.51.70
	60	Meta toluylene diamine	2921.51.80
	61	Benzidine	2921.59.10
	62	Benzidine dihydrochloride	2921.59.20
	63	3,3 dichlorobenzidine dihydrochloride, sulphide	2921.59.30
10		Ammonia anhydrous or in aqueous solution	
	1	Ammonia anhydrous	2814.10.00
	2	Ammonia in aqueous solution	2814.20.00
11		Animal fats including fish fats, oils, crude, refined or purified	
	1	pig fats (including lard) and poultry fat other than that of HSN heading Nos. 0209 or 1503	1501.00.00
	2	fats of bovine animals, sheep or goats, other than those of HSN heading No. 1503	1502
	3	lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or	1503.00.00

		otherwise prepared	
	4	fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	1504
	5	other animal fats and oils and their fractions, whether or not refined, but not chemically modified	1506
	6	Animal fats and oils and their fractions	1516.10.00
12		Animal or vegetable fats boiled, oxidised, dehydrated etc.	1518.00.40
13		Antimony ores and concentrates	2617.10.00
14		Artificial graphite	3801.10.00
15		Baking powder, bread improver, cake gel, wheat gluten and edible gelatin used for confectionery and ice creams	
	1	Wheat gluten	1109.00.00
	2	Edible gelatin	3503.00.20
	3	Prepared baking powder	2102.30.00
16		Benzole	2707.10.00
17		Borates, peroxoborates	
	1	Disodium tetraborate, anhydrous	2840.11.00
	2	Other disodium tetraborate	2840.19.00
	3	Magnesium borates	2840.20.10
	4	Peroxoborates	2840.30.00
18		Butadiene, Ethylene, Propylene and butylenes	2711.14.00
19		Calcium carbides	2849.10.00
20		Carbon (carbon blacks & other forms of carbon)	
	1	Carbon black	2803.00.10
	2	Acetylene black	2803.00.20
	3	Other	2803.00.90
21		Carbon dioxide	2811.21
22		Carbonates, peroxocarbonates	
	1	Commercial ammonium carbonate and other ammonium carbonates	2836.10.00
	2	Di sodium carbonate dense (soda ash)	2836.20.10
	3	Disodium carbonate light (soda ash)	2836.20.20
	4	Other disodium carbonate (soda ash)	2836.20.90
	5	Sodium hydrogen carbonate (Sodium bicarbonate)	2836.30.00
	6	Potassium carbonates	2836.40.00
	7	Calcium carbonates	2836.50.00
	8	Barium carbonate	2836.60.00
	9	Lead carbonate	2836.70.00
	10	Lithium carbonates	2836.91.00

	11	Strontium carbonate	2836.92.00
	12	Percarbonates	2836.99.10
	13	Magnesium carbonate	2836.99.20
	14	Aluminium bicarbonate	2836.99.30
23		Carboxyamide-function compounds including saccharin and its salts	
	1	Saccharine and its salts	2925.11.00
	2	Glutethimide (INN)	2925.12.00
	3	Guanidine nitrate	2925.20.10
24		Carboxyamide-function compounds	
	1	Meprobamate (INN)	2924.11.00
	2	Diethyl diphenyl urea	2924.21.10
	3	Dimethyl diphenyl urea (zentralin)	2924.21.20
	4	Parachloro benzene sulphonyl urea	2924.31.20
	5	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	2924.23.00
	6	Ethinamate (INN)	2924.24.00
	7	Acetanilide	2924.29.10
	8	Aceto acetanilide	2924.29.20
	9	Aceto acetic ortho chloroanalide	2924.29.30
	10	Aceto acetic para chloroanalide	2924.29.40
	11	Phenyl acetamide	2924.29.50
	12	Pyrazinamide (Pyrazin carboxamide)	2924.29.60
25		Carboxylic acids	
	1	Lactic acid	2918.11.10
	2	Calcium lactate	2918.11.20
	3	Tartaric acid	2918.12.00
	4	Citric acid	2918.14.00
	5	Calcium gluconate	2918.16.10
	6	Ferrous gluconate	2918.16.20
	7	Salicyclic acid	2918.21.10
	8	O-Acetylsalicylic acid	2918.22.00
	9	Galic acid	2918.29.10
	10	Beta hydroxy naphthoic acid	2918.29.20
	11	Propyl gallate	2918.29.30
	12	Levulinic acid	2918.30.10
	13	Nalidixic acid	2918.30.30
26		Carboys, bottles, jars, phials of glass	7010.90.00
27		Casein and Caseinates	3501.10.00
28		Cashew shell and shell oil	***
29		Chemical elements doped.	
	1	Undefused silicon wafers	3818.00.10
	2	Other chemical elements doped	3818.00.90
		Chemicals used in the photographic	

30			development and printing process	
	a		Sensitising emulsions	3707.10.00
	b		Chemical products mixed or compounded	3707.90.10
			for photographic uses (for example	
			developers	
			and fixers) whether or not in bulk	
31			Chemically treated rubber wood	***
32			Chlorates and perchlorates, Bromates etc.	
	1		Chlorates of sodium	2829.11.00
	2		Barium chlorates	2829.19.10
	3		Potassium chlorate	2829.19.20
	4		Magnesium chlorate	2829.19.30
	5		Other Chlorates	2829.19.90
	6		perchlorates	2829.90.10
	7		Bromates and perbromates	2829.90.20
33			Chlorides, chloride oxides	
	1		Ammoniam chloride	2827.10.00
	2		Calcium chloride	2827.20.00
	3		Chlorides of Magnesium	2827.31.00
	4		Chlorides of Aluminium	2827.32.00
	5		Chlorides of Iron	2827.33.00
	6		Chlorides of Cobalt	2827.34.00
	7		Chlorides of Nickel	2827.35.00
	8		Chlorides of Zinc	2827.36.00
	9		Mercuric chloride	2827.39.10
	10		Mercurous chloride	2827.39.20
	11		Strontium chloride	2827.39.30
	12		Cuprous chloride	2827.39.40
	13		Chloride oxydies and chloride hydroxides	
			of copper	
		a	Copper oxychloride	2827.41.10
		b	Other	2827.41.90
34			Chromium ores and concentrates	2610
35			Chromium oxides and hydroxides	
	1		Chromium trioxide	2820.10.00
	2		Other	2820.90.00
36			Cobalt ores and concentrates	2605
37			Cobalt oxides and hydroxides	
	1		Cobalt oxides	2822.00.10
	2		Cobalt hydroxides	2822.00.20
38			Colour lakes	3205.00.00
39			Colouring matter of vegetable or animal	
			origin	
	1		Cutch (catechu) extracts	3203.00.10

	2	Food colours other than synthetic	3203.00.20
	3	Lac-dye	3203.00.30
	4	Natural indigo	3203.00.40
40		Compounds, inorganic or organic of rare earth metals	
	1	Cerium oxides	2846.10.10
	2	Other cerium compounds	2846.10.90
	3	Rare earth oxides not elsewhere included or specified	2846.90.10
	4	Rare earth fluorides not elsewhere included or specified	2846.90.20
	5	Rare earth chlorides not elsewhere included or specified	2846.90.30
	6	others	2846.90.90
41		Copper ores and concentrates	2603
42		Cotton linters pulp	4706.10.00
43		Creosole oils	2707.91.00
44		Cyanides, cyanide oxides	
	1	Sodium cyanide	2837.11.00
	2	Potassium cyanide	2837.19.10
	3	Double cyanide of potassium and sodium	2837.19.20
	4	Ammonium sulphocyanide	2837.20.10
	5	Potassium ferricyanide	2837.20.20
	6	Potassium ferrocyanide	2837.20.30
	7	Sodium ferrocyanide	2837.20.40
	8	Sodium nitrophruside	2837.20.50
	9	Other comlex cyanides	2837.20.90
45		Cyclic alcohols	
	1	Menthol	2906.11.00
	2	Cyclohexanol methyl-cyclohereanols and dimethylcyclohexanols	2906.12.00
	3	Sterols and inositols	
	a	Cholesterol	2906.13.10
	b	Other	2906.13.90
	4	Terpineols	2906.14.00
	5	Borneol	2906.19.10
	6	Benzyl alcohol	2906.21.00
	7	Clinnamic alcohol	2906.29.10
	8	Phenylethyl alcohol	2906.29.20
46		Cyclic Hydrocarbons	
	1	Cyclohexane	2902.11.00
	2	Benzenes	2902.20.00
	3	Tolune	2902.30.00

	4		o-xylene	2902.41.00
	5		m-xylene	2902.42.00
	6		p-xylene	2902.43.00
	7		mixed xylene Isomers	2902.44.00
	8		Styrene	2902.50.00
	9		Ethyle Benzene	2902.60.00
	10		Cumene	2902.70.00
	11		Dipentene	2902.90.10
	12		Dephenyl methane	2902.90.20
	13		Dodecyclic benzenes (excluding mixed	2902.90.30
			alkylarenes)	
	14		Napthalene	2902.90.40
	15		Isobutyl benzene	2902.90.50
47			Denatured ethyl alcohol of any strength	2207.20.00
48			Diazo-, Azo- or azoxy-compounds	
	1		Para amino-azo benzene	2927.00.10
	2		Other diazo- azo- or azoxy compounds	2927.00.90
49			DI-Ethylene Glycol, Mono-Ethylene	2905.31.00
			Glycol	
50			Diphosphorous pentaoxide, phosphoric	
			acid etc.	
	1		Diphosphorous pentaoxide	2809.10.00
	2		phosphoric acid	2809.20.10
	3		Polyphosphoric acid	2809.20.20
51			Dithionites and sulfoxylates	
	1		Sodium Dithionites	2831.10.10
	2		Sodium sulfoxylates	2831.10.20
	3		Other Dithionites	2831.90.10
	4		Other sulfoxylates	2831.90.20
52			Enzymes, Prepared enzymes	
	1		Microbial rennet	
		a	Animal rennet	3507.10.11
		b	Other microbial rennet	3507.10.19
	2		Other animal rennet	3507.10.91
	3		Industrial enzymes (textile assistant)	3507.90.10
	4		Pancreatin pure (excluding medicament)	3507.90.20
	5		Papsin (excluding medicament)	3507.90.30
	6		Pectin esterases pure	3507.90.40
	7		Pectolytic enzymes (pectmase)	3507.90.50
	8		Streptokinase	3507.90.61
	9		Amylases enzymes	3507.90.62
	10		Papain pure, of pharmaceutical grade	3507.90.71
	11		Enzymatic preparations containing food	3507.90.91

			stuffs	
53			Esters of other inorganic acids	
	1		Thiophosphoric esters(phosphorothioates)	2920.10.10
	2		Diethyl sulphate	2920.90.10
	3		Dimethyl sulphate	2920.90.20
	4		Tris (2, 3 Di-Bromopropyl) phosphate	2920.90.30
	5		Other	2920.90.90
54			Ethers, ether-alcohols, ether-phenols etc.	
	1		Acyclic ethers and their halogenated, sulphonated,nitrated or nitrosated derivatives	
		a	Diethyl ether	2909.11.00
		b	Other	2909.19.00
	2		Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.20.00
	3		4-chloro-2 nitro anisole	2909.30.11
	4		Ortho nitro anisole	2909.30.12
	5		Diphenyl oxide	2909.30.20
	6		Musk ambrette	2909.30.30
	7		2,2-Oxyduethanol (diethylene glycol digol)	2909.41.00
	8		Monomethyl ethers of ethylene glycol or of diethylene glycol	2909.42.00
	9		Monobutyl ethers of ethylene glycol or of diethylene glycol	2909.43.00
	10		Other monoalkylethers of ethylene glycol or of diethylene glycol	2909.44.00
	11		Ether phenols, ether alcohol-phenols And their halogenated, sulphonated, nitrate or nitrosated derivatives	
		a	Guaiacol	2909.50.10
		b	Isoeugenol	2909.50.20
		c	Guaiacol sulphonate	2909.50.30
		d	Others	2909.50.90
	12		Alcohol peroxides, ether peroxides, ketone peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.60.00
55			Ethylene Diamine Tetra Acetic Acid	***
56			Ethylene Oxide	2910.10.00
57			Ethylene, Propylene, Acetylene	
	1		Ethylene	2901.21.00
	2		Propylene.	2901.22.00
	3		Acetylene, whether or not in dissolved	2901.29.10

		condition	
58		Expoxides, epoxyalcohols, epoxyethers	
	1	Methyloxirane (propylene oxide)	2910.20.00
	2	1-chloro-2, 3,-epoxypropane (epychorohydrin)	2910.30.00
	3	Others	2910.90.00
59		Finishing agents, fixing of dye-stuffs	
	1	With a basis of amylaceous substances	3809.10.00
	2	Textile assistants mordanting agents	3809.91.10
	3	Textile assistants desizing agents	3809.91.20
	4	Textile assistants dispersing agents	3809.91.30
	5	Textile assistants emulsifying agents	3809.91.40
	6	Textile assistants hydro-sulphate	3809.91.50
		Formaldehyde compound (rongalite or formusul)	
	7	Textile assistants -textile preservatives	3809.91.60
	8	Textile assistants water-proofing agents	3809.91.70
	9	Prepared textile glazings, dressings and mordants	3809.91.80
	10	Of a kind used in the paper or like industries	3809.92.00
	11	Fatty oil or pull up oil	3809.93.10
60		Flexible plain films, plates , sheets , foil and strips of plastics, non-cellular and not re-inforced, laminated, supported or similarly combined with other materials (Polythelene, propylene, PVC)	3920
61		Fluorine, chlorine, bromine and iodine	
	1	Fluorine	2801.30.10
	2	Chlorine	2801.10.00
	3	Bromine	2801.30.20
	4	Iodine.	2801.20.00
62		Flurides, fluorosilicates, etc.	
	1	Ammonium flourides	2826.11.10
	2	Sodium flourides	2826.11.20
	3	Aluminium flourides	2826.12.00
	4	Magnesium flourides	2826.19.10
	5	Flourosilicates of sodium	2826.20.10
	6	Flourosilicates of potassium	2826.20.20
	7	Other	2826.90.00
63		Fulminates, cyanates and thiocyanates	
	1	Fulminates	2838.00.10
	2	Cyanates	2838.00.20
	3	Thiocyanates	2838.00.30

64	1	Gelatin capsules , empty	9602.00.30
	2	Other articles of unhardened gelatin	9602.00.40
65		Glass frit and other glass in the form of powder, granules or flakes	3207.40.00
66		Glycerol, crude, glycerol waters and glycerol lyes	1520.00.00
67		Glycosides, natural or reproduced by synthesis and their salts	
	1	Rutoside (rutin) and its derivatives	2938.10.10
	2	Digoxin	2938.90.10
	3	Digitalis glycosides	2938.90.20
68		Granulated slag (slag sand) from Manufacturing of iron or steel	2618
69		Halides and halide oxides of non-metals	
	1	Phosgene	2812.10.10
	2	phosphorus trichloride	2812.10.20
	3	phosphorus oxychloride	2812.10.30
	4	sulphur oxychloride, thionyl chloride	2812.10.40
	5	silicon tetrachloride	2812.10.50
	6	other	2812.10.90
70		Halogenated derivatives of Hydrocarbons	
	1	Chloromethane (methyl chloride)	2903.11.10
	2	Chloromethane(ethyl chloride)	2903.11.20
	3	Dichloromethane(methylene chloride)	2903.12.00
	4	Chloroform(trichloromethane)	2903.13.00
	5	Carbon tetrachloride(CC14-Tetrachloromethane)	2903.14.00
	6	1,2-Dichloroethane(ethylene dichloride)	2903.15.00
	7	Tetrachloroethane	2903.19.10
	8	Trichloroethane	2903.19.20
	9	Vinyl chloride (Chloroethylene)	2903.21.00
	10	Trichloroethylene	2903.22.00
	11	Tetrachloroethylene (Perchloroethylene)	2903.23.00
	12	Flourinated derivatives of acyclic hydrocarbons	2903.30.10
	13	Brominated derivatives of acyclic hydrocarbons	2903.30.20
	14	Iodinated derivatives of acyclic hydrocarbons	2903.30.30
	15	Trichlorofluoromethane	2903.41.00
	16	Dichlorodifluoromethane	2903.42.00
	17	Trichlorofluoroethane	2903.43.00
	18	1,2 Dichlorotetrafluoroethane	2903.44.10

	19	Chloropentafluoroethane	2903.44.20
	20	Chlorotrifluoro-methane	2903.45.11
	21	Pentachloro fluoroethane	2903.45.12
	22	Tetrachlorodi fluoroethane	2903.45.13
	23	Heptachlorodi fluoropropane	2903.45.21
	24	Hexachlorodi fluoropropane	2903.45.22
	25	Pentachlorotri fluoropropane	2903.45.23
	26	Tetrachloropetra fluoropropane	2903.45.24
	27	Trichloropenta fluoropropane	2903.45.25
	28	Dichlorohexa fluoropropane	2903.45.26
	29	Chlorohepta fluoropropane	2903.45.27
	30	Bromochlorodifluoro-methane	2903.46.10
	31	Bromotrifluoro-methane	2903.46.20
	32	Dibromotetra- fluoro-ethanes	2903.46.30
	33	Other perhalogenated derivatives with	2903.47.00
		fluorine and chlorine	
	34	Halogenated derivatives of methane,	2903.49.10
		ethane, or propene halogenated only with	
		fluorine and chlorine HCFC3	
	35	1,2,3,4,5,6,-Hexachlorocyclohexane	2903.51.00
	36	Chlorobenzene (mono chloro)	2903.61.10
	37	Ortho-dichlorobenzene	2903.61.20
	38	Para-dichlorobenzene	2903.61.30
	39	Hexachloro benzene other than indane	2903.62.10
	40	DDT (Dichloro-diphenyl- trichloroethane)	
	a	DDT - Technical 75 Wdp	2903.62.21
	b	Other	2903.62.29
	41	Chloro-fluorobenzene	2903.69.10
	42	Benzal chloride (Benzyl dichloride)	2903.69.20
	43	Benzo trichloride	2903.69.30
	44	Benzye Chloride	2903.69.40
	45	Parachloro-toluene (4 - Chloromethyl	2903.69.50
		benzene)	
	46	Napthalene chlorinated	2903.69.60
	47	Chlorofluoro aniline	2903.69.70
71		Halogenated, sulphonated, nitrated	
		Derivatives of phenols alcohols.	
	1	Ortho-chloro-benzaldehyde	2913.00.10
	2	Other	2913.00.90
72		Halogenated, sulphonated, nitrated or	
		nitrosated derivatives of Phenols and	
		Phenol alcohols	
	1	Derivatives containing only halogen	2908.10.00
		substituents and their salts	

	2	Phenol sulphonic acids, Naphthol sulphonic acids	2908.20.10
	3	G acid (2-naphthol-6) 8 disulphonic acid	2908.20.21
	4	Salts of G acid	2908.20.22
	5	Beta naphthol sulphonic acids	2908.20.23
	6	Nevile-winter acid (1-naphthol 4 sulphonic acid)	2908.20.24
	7	Schaeffer acid (2-Naphthol-6- sulphonic acid)	2908.20.25
	8	R acid (2-Naphthol 3, 6 disulphonic acid)	2908.20.26
		And its di sodium salt and salt of R acid	
	9	Chromotropic acid (1,8-dihydroxynaphthalene 3, 6- disulfonic acid)	2908.20.27
	10	Para nitrophenol	2908.90.10
	11	Musk xylol	2908.90.20
73		Heterocyclic compounds with nitrogen heteroatom(s) only	
	1	Phenazone (antipyrin) and its derivatives	2933.11.00
	2	3-carboxy (para-sulphophenyl) 5 pyrazolone	2933.19.10
	3	1(2:5 dichloro-4-sulphophenyl) - 3- methyl-5-pyrazolone	2933.19.20
	4	3-methyl-1 (4-sulpho-O-toluy-5-pyrazolone)	2933.19.30
	5	Phenyl-methyl pyrazolone	2933.19.40
	6	1-phenyl-5-pyrazolone- 3- carboxylic acid ethylester	2933.19.50
	7	1-(m-sulphophenyl) -3-pyrazolone	2933.19.60
	8	Analgin	2933.19.70
	9	Oxphenbutazone	2933.19.80
	10	Hydantoin and its derivatives	2933.21.00
	11	Tinidazole	2933.29.10
	12	Metronidazole metronidazole/benzoate	2933.29.20
	13	Mebendazole	2933.29.30
	14	Dimetridazole	2933.29.40
	15	Albendazole	2933.29.50
	16	Pyradine	2933.31.00
	17	Piperidine and its salts	2933.32.00
	18	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), keto bemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN),	2933.33.00

		pethidine (INN) inermideate A, phencyclidine (INN)	
		(PCP), phenoperidine (INN), pipradrol (INN),	
		piritramide (INN), propiram (INN) and	
		trimeperidine (INN); salts thereof	
19		Amino pyridine	2933.39.11
20		Alpha picoline (2-methyl pyridine)	2933.39.12
21		Gamma picoline (4-methyl pyridine)	2933.39.13
22		Chlorpheniramine maleate	2933.39.14
23		Diphenoxylate hydrochloride	2933.39.15
24		Beta picoline (3-methyl pyridine)	2933.39.16
25		Morpholine	2933.39.17
26		Lutidine(Dimethyl pyridine)	2933.39.18
27		Piperidine and its derivatives	2933.39.20
28		Levorphanol(INN) and its salts	2933.41.00
29		Malonylurea (barbituric acid) and its salts	2933.52.00
30		Allobarbitol (INN), amobarbitol (INN),	2933.53.00
		Barbitol (INN), butalbitol (INN),	
		butobarbitol (INN), cyclobarbitol (INN),	
		methylphenobarbitol (INN), pentobarbitol	
		(INN), secbutobarbitol (INN), Phenobarbitol	
		(INN), secbutobarbitol (INN), secobarbitol	
		(INN) and vinylbitol(INN);salts therof	
31		Other derivatives of malonylurea (barbituric	2933.54.00
		acid); salts thereof	
32		Loprazolam (INN), mecloqualone (INN),	2933.55.00
		methaqualone (INN) and zipeprol (INN);	
		salts therof	
33		Aminophylline (cordophyllin)	2933.59.10
34		Trimethoprim	2933.59.20
35		Diethyl carbanazine citrate	2933.59.30
36		1- Amino-4 Methyl Piperazine	2933.59.40
37		Melamine	2933.61.10
38		Cynuric acid and its salts	2933.69.10
39		6- Hexanelactam (Epsilon Caprolactam)	2933.71.00
40		Clobazam (INN) and methypylon (INN)	2933.72.00
41		Other lactams	2933.79.00
42		Alprazolam (INN), camazepam INN),	2933.91.00
		Chlordiazepoxide (INN), clonazepam	
		(INN),chlorazepate,dechlorazepam (INN),	
		diazepam (INN), estazolam (INN)	
		ethylloflazepae (INN), fludiaepam(INN),	
		flunitrazepam (INN), flurazepam (INN),	

		halazepam (INN), lorazepam (INN), lormetazepam (INN), miazindol (INN),	
		medazepam (INN), medazolam (INN),	
		nimetazepam (INN), nitrazepam (INN),	
		pinazepam INN), prazepam	
		(INN), pyrovalerone (INN), temazepam	
		(INN), tetrazepam (INN) and triazolam	
		(INN); salts thereof	
74		Heterocyclic compounds with oxygen	
		heteroatom(s) only	
	1	Tetrahydrofuran	2932.11.00
	2	2- Furaldehyde (Furfuraldehyde)	2932.12.00
	3	Furfuryl alcohols and tetrahydrofurfuryl	2932.13.00
		alcohol	
	4	Hydroxy-3-dibenzfuren carboxylic acid	2932.19.10
	5	Coumarin, methyl coumarins and ethyl	2932.21
		coumarins	
	6	Phenolphthalein	2932.29.10
	7	Isosafrole	2932.91.00
	8	1-(1, 3-Benzodioxol-5-yl) propan-2-one	2932.92.00
	9	Piperonal	2932.93.00
	10	Safrole	2932.94.00
	11	Tetrahydrocannabinols (all isomers)	2932.95.00
75		Hydrazine & hydroxylamine and their	
		inorganic salts, other inorganic bases;	
		Other metal oxides, hydroxides and	
		peroxides	
	1	Hydrazine, anhydrous	2825.10.10
	2	Hydrazine hydrate	2825.10.20
	3	Hydrazine sulphate	2825.10.30
	4	Hydroxylamine sulphate	2825.10.40
	5	other	2825.10.90
	6	Lithium oxide and hydroxide	2825.20.00
	7	Vanadium oxides and hydroxides	2825.3
	8	Nickel oxides and hydroxides	2825.40.00
	9	Copper oxides and hydroxides	2825.50.00
	10	Germanium oxides	2825.60.10
	11	Zirconium dioxides	2825.60.20
	12	Molybdenum oxides and hydroxides	2825.7
	13	Antimony oxides	2825.80.00
	14	Tin oxides	2825.90.10
	15	Cadmium oxides	2825.90.20
	16	Mercury oxide (mercuric oxide)	2825.90.30
	17	Calcium hydroxide	2825.90.40

	18		Ammonium hydroxide	2825.90.50
	19		Magnesium oxide	***
	20		Other	2825.90.90
76			Hydrogen chloride (Hydrochloric acid)	2806.10.00
77			Hydrogen peroxide, whether or not solidified with urea	2847.00.00
78			Hydrogen, oxygen, rare gases & other non-metals	
	1		Hydrogen	2804.10.00
	2		Argon	2804.21.00
	3		Other rare gases	2804.29
	4		Nitrogen	2804.30.00
	5		Oxygen	
		a	medicinal grade	2804.40.10
		b	Other	2804.40.90
	6		Boron	2804.50.10
	7		Tellurium	2804.50.20
	8		Silicon	2804.61.00
	9		Phosphorus	2804.7
	10		Arsenic	2804.80.00
	11		Selenium	2804.90.00
	12		Medical Nitrous Oxide I.P	***
79			Hydroxide and peroxide of magnesium	
	1		Magnesium Hydroxide	2816.10.10
	2		Magnesium peroxide	2816.10.20
80			Industrial monocarboxylic fatty acids	
	1		Palm stearin crude	3823.11.11
	2		Palm stearin RBD	3823.11.12
	3		Other Palm stearin	3823.11.19
	4		Other Stearic acid or stearin	3823.11.90
	5		Oleic acid	3823.12.00
	6		Tall oil fatty acids	3823.13.00
81			Iron ores and concentrates, including roasted iron pyrites	2601
82			Iron oxides and hydroxides	
	1		3[Iron Oxide, including iron oxide pigments of all colours shades, commonly called red oxide, black oxide, yellow oxide etc.	2821.10.10
			Note:-- Tax collected at higher rates, from 1st day of April, 2005 to the date of this notification shall be deemed to have been validly collected and any tax so collected or paid by the dealer at such higher rate shall be paid over to the Government, and the same shall not be refunded.]	

	2	Iron hydroxide	2821.10.20
83		Isotopes and compounds	
	1	Heavy water (deuterium oxide)	2845.10.00
	2	Nuclear fuels not elsewhere included or specified	2845.90.10
84		Lead ores and concentrates	2607
85		Levo Thyroxine sodium	***
86		Lithographic plates, blocks, cylinders and lithographic stones prepared for printing machine	8442.50.20
87		Manganese ores and concentrates	2602
88		Manganese oxides	
	1	Manganese dioxide	2820.10.00
	2	Other	2820.90.00
88A		Mechanical wood pulp, chemical wood pulp and semi-chemical wood pulp	
	1	Mechanical wood pulp	4701.00.00
	2	Chemical wood pulp, dissolving grades	4702.00.00
	3	Chemical wood pulp, soda or sulphate, other than dissolving grades	4703
	4	Chemical wood pulp, sulphite, other than dissolving grades	4704
	5	Wood pulp obtained by a combination of mechanical and chemical pulping process	4705.00.00
89		Methanol	2905.11.00
90		Micro- crystalline petroleum wax, Lignite wax and slack wax	
	1	Micro- crystalline petroleum wax	2712.90.10
	2	Lignite wax	2712.90.90
	3	Slack wax	2712.90.30
	4	Other	2712.90.90
91		Mixed alkylbenzenes	
	1	Linear alkylbenzenes	3817.00.11
	2	Mixed alkyl naphthalenes	3817.00.20
92		Molybdenum ores and concentrates	2613
92A		Naphtha	2910.11.19
93		Napthalene	2707.40.00
94		Nickel ores and concentrates	2604
95		Niobium, tantalum, vanadium or zirconium ores and concentrates	
	1	Niobium, Tantalum, ores and concentrates	2615.90.90
	2	Vanadium ores and concentrates	2615.90.10
	3	Zirconium ores and concentrates	2615.10.00
96		Nitric acid, sulphonitric acids	

	1	Nitric acid	2808.00.10
	2	Sulphonitric acid	2808.00.20
97		Nitrile-function compounds	
	1	Acrylonitrile	2926.10.00
	2	1- cyanoguanidine (dicyandiamide)	2926.20.00
	3	Fenproporex (INN) and its salts; Methadone	2926.30.00
		(INN) intermediate (4-cyano-- Dimethylamino-4, 4-diphenylbutane)	
98		Nitrites, nitrates	
	1	Sodium nitrite	2834.10.10
	2	Other nitrites	2834.10.90
	3	Potassium nitrate	2834.21.00
	4	Strontium nitrate	2834.29.10
	5	Magnesium nitrate	2834.29.20
	6	Barium Nitrate	2834.29.30
	7	Thorium Nitrate	2834.29.90
99		Nucleic acids and their salts	
	1	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	2934.10.00
	2	Compounds containing in the structure a benzothiazole ring system (whether or not hydrogenated), not further fused	2934.20.00
	3	Compounds containing in the structure a phenothiazole ring system (whether or not hydrogenated), not further fused	2934.30.00
	4	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), Phendimetrazine,(INN), phenmetrazine (INN) and sufentanil (INN);salts thereof	2934.91.00
100		Organic derivatives of hydrazine or of hydroxylamine	
	1	Isoniazid	2928.00.10
	2	Other	2928.00.90
101		Organo-sulphur compounds	
	1	Dithiocarbonates (xanthates)	2930.10.00
	2	Thiocarbamates and dithiocarbonates	2930.20.00
	3	Thiuram mono-, di-or tetrasulphides	2930.30.00

	4	Methionine	2930.40.00
	5	Thiourea (sulphourea)	2930.90.10
	6	Calcium salts of methionine	2930.90.20
	7	Thio sulphonic acid	2930.90.30
	8	L-cystine (alpha-amino beta-thio-	2930.90.40
		prophionic acid) -sulphur containing	
		amino acid	
	9	Sulphonic acid	2930.90.50
	10	Sulphoxide	2930.90.60
	11	Mercaptan	2930.90.70
	12	Allyl isothiocyanate	2930.90.80
102		Ossein other than wild animals	0506.10.39
103		Oxides of boron, boric acids	
	1	Oxides of boron	2810.00.10
	2	Boric acids	2810.00.20
104		Oxygen-function amino-compounds	
	1	Monoethanolamine and its salts	2922.11.00
	2	Diethanolamine and its salts	2922.12.00
	3	Triethanolamine and its salts	2922.13.00
	4	Textropropoxyphene (INN) and its salts	2922.14.00
	5	Amino-g-acid	2922.21.10
	6	Amino-j-acid	2922.21.20
	7	1-amino-2-naphthol-4-sulphonic acid	2922.21.30
	8	Gamma acid	2922.21.40
	9	J acid (2-amino-5-naphthol-7 sulphonic	2922.21.50
		acid)	
	10	H-acid	2922.21.60
	11	Ortho penyl sulphonyl H-acid	2922.21.70
	12	Chicago acid	2922.21.80
	13	Ortho anisidines	2922.22.10
	14	Para anisidines	2922.22.20
	15	Ortho phenetidine (2-aminophenitole)	2922.22.30
	16	2-amini 4-nitrophenol	2922.22.11
	17	Meta aminophenol	2922.29.12
	18	Para aminophenol	2922.29.13
	19	Meta diethyl amino-phenol	2922.29.14
	20	2-amino-1-phenol-4-sulphonic acid	2922.29.21
	21	6-nitro-O-aminophenol-4-sulphonic acid	2922.29.22
	22	Phenyl gamma acid (phenyl 2-amino-	2922.29.23
		naphthol-6-sulphonic acid)	
	23	Phenyl J acid (phenyl-2-amino-8-naphthol-	2922.29.24
		7-sulphonic acid)	
	24	S acid, peri acid (1-amino-8 naphthol-4-	2922.29.25

		4-sulphoxinic acid, 1-naphthylamine-8-sulphonic acid)	
	25	Meta-phenylene diamine-4-sulphonic acid	2922.29.26
	26	N-methyl-para-aminophenol sulphate	2922.29.31
		(motel)	
	27	2, 5 dimethoxy aniline	2922.29.32
	28	Para acetyl aminophenol (Paracetamol)	2922.29.33
	29	Para cresidine	2922.29.34
	30	Picramic acid (T-grade)	2922.29.35
	31	Amfepramone (INN), methadone (INN)	2922.31.00
		and normethadone (INN); salts thereof	
	32	Lysine and its esters; salts thereof	2922.41.00
	33	Glutamic acid	2922.42.10
	34	Monosodium glutamate (aginatoto)	2922.42.20
	35	Anthranilic acid and its salts	2922.43.00
	36	Tilidine (INN) and its salts	2922.44.00
	37	Amino acetic acid (glycine)	2922.49.10
	38	N methyl taurine	2922.49.20
	39	Para-amino-salicylic acid	2922.50.11
	40	Methyl anthranilate	2922.50.12
	41	Procaine hydrochloride	2922.50.13
	42	Amino anisic acid anilide	2922.50.14
	43	L-tyrosine (p-hydroxyphenylamine)	2922.50.15
	44	Fruzemide	2922.50.21
	45	Aminodial	2922.50.22
	46	N-acetyl anthranilic acid	2922.50.23
	47	Domperidone	2922.50.24
105		Paper printed labels, paperboard	
		printed labels	
	1	Printed paper tags	4821.10.10
	2	Printed labels	4821.10.20
	3	Other labels	4821.90.10
106		Paper self-adhesive tape	4823.12.00
107		Paraffin wax	2712.2
108		Partially oriented yarn, polyester	
		texturised yarn	
	1	Yarn of Polysters, partially oriented	5402.42.00
	2	polyester texturised yarn	5402.33.00
109		Pencil slats	4421.90.40
110		Petroleum jelly	2712.1
111		Phenols	2707.60.00
111A		Phenol	1[2907-11-10]
112		Phosphides, whether or not chemically	

		defined	
	1	of copper	2848.00.10
	2	of Zinc	2848.00.20
	3	Other	2848.00.90
113		Phosphinates, phosphonates, etc.	
	1	Calcium hypophosphite	2835.10.10
	2	Magnesium hypophosphite	2835.10.20
114		Phosphoric ester and their salts	
	1	Glycerophosphoric acid	2919.00.10
	2	Calcium glycerophosphate	2919.00.20
	3	Iron glycerophosphate	2919.00.30
	4	Sodium glycerophosphate	2919.00.40
	5	Tricresylphosphate	2919.00.90
	6	Other	2919.00.90
115		Photographic plates, films, paper and paper board	
	1	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper board or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs	3701
	2	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paper-board or textiles, instant print film in rolls, sensitised, unexposed	3702
	3	Photographic paper, paper board and textiles sensitised, unexposed	3703
	4	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	3704
	5	Photographic plates, film, exposed and developed , other than cinematographic film	3705
	6	Colour paper developer, colour paper developer starter, colour paper bleach, colour paper stabilizer	***
116		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints(including enamels)	
	1	Stamping foils	3212.10.00
	2	Pigments in linseed oil, white spirit, or	3212.90.10

		spirit of turpentine,	
	3	Dyes and other colouring matter put up in	3212.90.20
		forms or packings for retail sale	
	4	Aluminium paste	3212.90.30
	5	Other	3210.90.90
117		Pine Tar	2706.00.90
118		Plastic granules, plastic powder and	
		master batches	
	1	Polymers of ethylene, in primary forms	3901
	2	Polymers of propylene or of other olefines,	3902
		in primary forms	
	3	Polymers of styrene, in primary forms	3903
	4	Polymers of vinyl chloride or of other	3904
		halogenated olefins, in primary forms	
		(PVC)	
	5	Polymers of vinyl acetate or of other vinyl	3905
		esters, in primary forms; other vinyl	
		polymers in primary forms	
	6	Acrylic polymers in primary forms (Binders	3906
		for pigments or inks, acrylic resins,	
		polycrylate moulding powder , copolymers	
		of acrylonitrile, and other acrylic polymers	
	7	Polyacetals, other polyethers and epoxide	3907
		resins, in primary forms; polycarbonates,	
		alkyd resins, polyallylesters and other	
		polyesters, in primary forms	
	8	Polymers in primary forms	3908
	9	Amino-resins phenolic resins and	3909
		polyurethanes, in primary forms	
	10	Silicones in primary forms, resins	3910
	11	Petroleum resins, coumarone-indene	3911
		resins, polyterpenes, polysulphides,	
		polysulphones and other products not	
		elsewhere specified or included, in	
		primary forms	
	12	Cellulose and its chemical derivatives, not	3912
		elsewhere specified or included in primary	
		forms	
	13	Natural polymers (for example alginic acid)	3913
		and modified natural polymers (for	
		example, hardened proteins, chemical	
		derivatives of natural rubber) not	
		elsewhere specified or included in primary	

		forms	
	14	Ion-exchangers based on polymers of HSN	3914
		heading Nos. 3901 to 3913, in primary	
		forms	
	15	Waste, chips, parings and scrap of plastics	3915
		including recycled plastic	
	16	Monofilament of which any cross sectional	3916
		dimension exceeds 1MM, rods, sticks and	
		profile shapes, whether or not surface	
		worked but not otherwise worked of	
		plastics	
	17	Other plates, sheets, film, foil and strip of	3921
		plastic including rain gutters and rain	
		guards for rubber trees	
	18	Reprocessed plastic lumpsum chips	***
	19	Reprocessed plastic granules	***
119		Polycarboxylic acids	
	1	Oxalic acid	2917.11.10
	2	Calcium oxalate	2917.11.20
	3	Strontium oxalate	2917.11.30
	4	Diethyl oxalate	2917.11.40
	5	Adipic acid, its salts and esters	2917.12.00
	6	Azelaic acid, sebacic acid, their salt and	2917.13.00
		esters	
	7	Maleic anhydride	2917.14.00
	8	Maleic acid	2917.19.10
	9	Malonic acid	2917.19.20
	10	Succinic acid	2917.19.30
	11	Ferrous fumerata	2917.19.40
	12	Fumric acid	2917.19.50
	13	Itaconic acid	2917.19.60
	14	Ethoxy methylene malonate, diethyl	2917.19.70
		malonate	
	15	Cyclanic, cyclenic or cycloterpenic	2917.20.00
		polycarboxylic acids, their anhydrides,	
		halides, peroxides, peroxyacids and their	
		derivatives. Aromatic polycarboxylic acids,	
		their anhydrides, halides, peroxides,	
		peroxyacids, and their derivatives.	
	16	Dibutyl orthophthalates	2917.31.00
	17	Dioctyl orthophthalates	2917.32.00
	18	Dinonyl or didecyl orthophthalates	2917.33.00
	19	Other esters of orthophthalatic acids	2917.34.00

	20	Phthalic anhydride	2917.35.00
	21	Terephthalic acid and its salts	2917.36.00
	22	Dimethyl terephthalate	2917.37.00
	23	Dibutyl phthalate	2917.39.10
	24	Dioctyl phthalate	2917.39.20
	25	Phthalic acid	2917.39.30
	26	Dimethyl phthalate	2917.39.40
	27	Trimellitic anhydride	2917.39.50
	28	Isophthalic acid	2917.39.60
120		Polythene chips	***
121		Potassium dichromate	2841.50.90
122		Precious metal ores and concentrates	2616
123		Prepared driers	3211.00.00
124		Prepared rubber accelerators; Compound	
		plasticisers for rubber or plastics; Anti-	
		oxidising preparations and other compound	
		stabilisers for rubber or plastics	
	1	Prepared rubber accelerators	3812.10.00
	2	Compound plasticisers for rubber or plastics	3812.2
	3	Anti-oxidants for rubber	3812.30.10
	4	Softner for rubber	3812.30.20
	5	Vulcanising agents for rubber	3812.30.30
	6	Blowing agent	3812.30.90
125		Quaternary ammonium salts and	
		hydroxides	
	1	Choline and its salts	2923.10.00
126		Radioactive chemical elements	
	1	Natural uranium and its compounds	2844.10.00
	2	Uranium enriched in U235 and its	2844.20.00
		compounds: Plutonium and its compounds	
	3	Uranium depleted in U235 and its	2844.30.00
		compounds; Thorium and its compounds	
	4	Radioactive elements other than those of	2844.40.00
		sub-heading 2844.10, 2844.20 or 2844.30	
127		Reaction initiators, reaction accelerators	
	1	With nickel or nickel compounds as the	3815.11.00
		active substance	
	2	Platinum or palladium catalysts with a base	3815.12.10
		of activated carbon	
128		Reducers and blanket wash/roller	***
		wash	
129		Reprocessed plastic Granules / lumps	***
		/chips used by plastic industries	
130		Residual lyes from manufacturing of	

			wood pulp	
	1		Lignin sulphonates	3804.00.10
	2		Concentrated sulphate lye	3804.00.20
131			Resins	
	1		Copal	1301.90.21
	2		Dammar batu	1301.90.22
	3		Other	1301.90.29
132			Retarders	***
133			Rosin and resin acids and derivatives	
	1		Gum rosin	3806.10.10
	2		Salts of rosin, of resin acids or of	3806.20.00
			derivatives of resin or resin acids, other	
			than salts of rosin adducts	
	3		Ester gums	3806.30.00
134			Rubber-natural, compounded,	
			synthetic, reclaimed and other forms	
	1		Natural rubber, balata, gutta percha	
		a	Natural rubber latex, prevulcanized	4001.10.10
		b	Natural rubber latex, other than	4001.10.20
			prevulcanised	
		c	Smoked sheets	4001.21.00
		d	Technically specified natural rubber (TSNR)	4001.22.00
		e	Havea	4001.29.10
		f	Pale crepe	4001.29.20
		g	Estate brown crepe	4001.29.30
		h	Oil extended natural rubber	4001.29.40
		i	Balata, gutta-percha	4001.30.00
		j	Other, including raw rubber, latex, dry	***
			ribbed	
			sheet of all RMA grades, tree lace, earth	
			scrap,	
			ammoniated latex, preserved latex, latex	
			concentrate, centrifugal latex, dry crepe	
			rubber	
			dry block rubber, crumb rubber, skimmed	
			rubber and all other qualities and grade of	
			latex	
	2		Synthetic rubber and factice derived from	
			oils	
		a	Latex (Styrene-butadiene rubber (SBR) ;	4002.11.00
			carboxylated styrene butadiene rubber	
			(XSBR))	
		b	Oil extended styrene butadiene rubber	4002.19.10
		c	Styrene butadiene rubber with styrene	4002.19.20

			content exceeding 50%	
		d	Styrene butadiene styrene oil bound copolymer	4002.19.30
		e	Butadiene rubber (BR)	4002.20.00
		f	Isobutene - isoprene (butyl) rubber (IIR)	4002.31.00
		g	Latex {chloroprene (chlorobutadiene) rubber (CR) }	4002.41.00
		h	Isoprene rubber (IR)	4002.60.00
		i	Ethylene - propylene- non-conjugated diene rubber (EPDM)	4002.70.00
		j	Other Latex	4002.91.00
		k	Factice (rubber substitute derived from oil)	4002.99.10
		l	Tread rubber compound, bonding gum, cushion compound, cushion gum and tread gum for resoling or repairing or retreading rubber tyres;	4002.99.20
		m	tread rubber	4002.99.90
	3		Reclaimed rubber	4003.00.00
	4		Waste, parings and scrap of rubber (other than hard rubber and powders and granules obtained there from)	4004.00.00
	5		Compounded rubber, unvulcanised	
		a	Compounded with carbon black or silica	4005.10.00
		b	Can sealing compound	4005.20.10
		c	Plates, sheets and strip	4005.91
		d	Granules of unvulcanised natural or synthetic rubber compounded, ready for vulcanisation	4005.99.10
		e	Rubber compound	***
		f	Others	4005.99.90
	6		Rods, tubes and profile shapes and articles of unvulcanised rubber	4006
	7		Vulcanised rubber thread and cord	4007
	8		Foam Rubber	***
	9		Micro cellular rubber	4008.11.10
	10		Latex adhesive	***
	11		Plates, sheets and strip of non-cellular rubber	4008.21
	12		Scrap, waste and powder of hardened rubber (ebonite and vulcanite)	4017.00.20
	13		Vulcanizing solution	***
135			Rubber processs oil / Mineral oil	2710.19.60
136			Rubber bands, blankets, bushes,	

			gaskets, washers, rings, plugs and other seals	
	1		Rubber bands	4016.99.20
	2		Rubber threads/elastic thread	4016.99.30
	3		Rubber blankets	4016.99.40
	4		Rubber bushes	4016.99.60
	5		Rubber ear plug	4016.99.70
	6		Rubber gaskets, washers, rings (O-rings), plugs and other seals	4016.93
136A			Rubber wood.	***
137			Saturated acyclic monocarboxylic acids	
	1		Formic acid, its salts and esters	
		a	formic acid	2915.11.00
		b	Sodium formate	2915.12.10
		c	Others	2915.12.90
		d	Esters of formic acid	2915.13.00
	2		Acetic acid, its salts and esters	
		a	Acetic acid	2915.21.00
		b	sodium acetate	2915.22.00
		c	cobalt acetate	2915.23.00
		d	calcium acetate	2915.29.10
		e	maganesium acetate	2915.29.20
		f	mangnese acetate	2915.29.30
		g	ethyl acetate	2915.31.00
		h	vinyl acetate	2915.32.00
		i	n-Butyl acetate	2915.33.30
		j	isobutyl acetate	2915.34.00
		k	2- Ethoxy ethyl acetate	2915.35.00
		l	benzyl acetate	2915.39.10
		m	bormyl acetate and Iso bormyl acetate	2915.39.20
		n	linalyl acetate	2915.39.30
		o	methyl acetate	2915.39.40
		p	phenyle propyl acetate	2915.39.50
		q	ter pinyl acetate	2915.39.60
	3		Monochloroacetic acid, their salts and esters	2915.40.10
	4		Dichloroacetic acid, their salts and esters	2915.40.20
	5		Trichloroacetic acid, their salts and esters	2915.40.30
	6		Propionic acid, its salts and esters	2915.50.00
	7		Butanoic acid, their salts and esters	2915.60.10
	8		Pentanoic acids, their salts and esters	2915.60.20
	9		Palmitic acid	2915.70.10
	10		Stearic acid	2915.70.20

	11		Glycerol monostearate	2915.70.30
	12		H.C.O Fatty acid (Including 12-Hydroxy stearic acid)	2915.70.40
	13		D.C.O Fatty acid	2915.70.50
	14		Acetyl chloride	2915.90.10
	15		Octoic acid (caprylic acid)	2915.90.20
	16		Hexoic acid (caproic acid)	2915.90.30
138			Self-adhesive plates, sheets, film, strip of plastics	
	1		In rolls of width not exceeding 20cm	3919.10.00
	2		Plastic stickers, whether or not printed, embossed, and or impregnated	3919.90.10
	3		Cellulose adhesive tape	3919.90.20
	4		Others	3919.90.90
139			Silicates; commercial alkali metal silicates	
	1		of sodium	
		a	sodium metasilicates	2839.11.00
		b	other	2839.19.00
	2		of potassium	2839.20.00
	3		magnesium trisilicate	2839.90.10
	4		Other	2839.90.90
140			Silicon dioxide	2811.22.00
141			Sodium dichromate.	2841.30.00
142			Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash)	
	1		Sodium hydroxide (caustic soda)	2815.11
	2		Potassium hydroxide (caustic potash)	2815.20.00
143			Sodium Hypochlorite	
2[144			Soft wood, namely kattadi, vatta, pala, matti and elavu.	*****]
145			Sugars, Chemically pure, other than sucrose, lactose, maltose, glucose and fructose; Sugar ethers, sugar acetals and sugar esters and their salts	2940
146			Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	2503
147			Sulphates of sodium, magnesium, manganese, aluminium, barium, chromium, nickel, , copper and zinc, Alums; Peroxosulphates (per-sulphates)	2833

148	1	Sulphides of non-metals carbon disulphide	2813.10.00
	2	arsenic disulphide (artificial)	2813.90.10
	3	commercial phosphorus trisulphide	2813.90.20
149		Sulphides, Polysulphides	
	1	Sodium sulphides	2830.10.00
	2	Zinc sulphides	2830.20.00
	3	Cadmium sulphides	2830.30.00
	4	Other sulphides	2830.90.10
	5	Polysulphides	2830.90.20
150		Sulphites, thiosulphates	
	1	Sodium bi-sulphite	
	2	Sodium hydrosulphite	2832.10.10
	3	Other sodium sulphites	2832.10.20
	4	Potassium metabisulphite	2832.10.90
	5	Magnesium sulphite	2832.20.10
	6	Sodium thiosulphate	2832.20.20
	7	Magnesium thiosulphate	2832.30.10
	8	Other thiosulphate	2832.20.20
151		Sulphonamides	2832.30.90
	1	Sulphamethoxazole	2935.00.11
	2	Sulphafurazole	2935.00.12
	3	Sulphadiazine	2935.00.13
	4	Sulphadimidine	2935.00.14
	5	Sulphacetamide	2935.00.15
	6	Sulphamethoxy pyridarine	2935.00.21
	7	Sulphamethiazole	2935.00.22
	8	Sulphamoxole	2935.00.23
	9	Sulphamide	2935.00.24
	10	Other sulphonamides	2935.00.90
152		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	
	1	Benzene sulphonic acid	2904. 10.10
	2	1,5 Napthalene disulphonic acid (Armsstrongs Acid)	2904.10.20
	3	Napthalene sulphonic acid	2904.10.30
	4	Vinyl sulphone	2904.10.40
	5	Nitrobenzene	2904.20.10
	6	Meta dintrobenzene	2904.20.20
	7	Meta nitrotoluene	2904.20.30
	8	Ortho nitrotoluene	2904.20.40
	9	paranitrotoluene	2904.20.50
	10	Dinitrotoluene	2904.20.60

	11		2,5-Dichloronitrobenzene	2904.90.10
	12		Dinitrochlorobenzene	2904.90.20
	13		Meta nitrochlorobenzene	2904.90.30
	14		Ortho nitrochlorobenzene	2904.90.40
	15		Para nitrochlorobenzene	2904.90.50
	16		2-nitro-chlorotoluene	2904.90.60
	17		Sodium meta nitrobenzene sulphonate	2904.90.70
153			Sulphur, sublimed or precipitated,	
			colloidal sulphur	
			Sublimed Sulphur	2802.00.10
			Precipitated Sulphur	2802.00.20
			Collodial Sulphur	2802.00.30
154			Sulphuric acid and anhydrides	2807.00.10
155			Synthetic organic colouring matter	
	1		Disperse dyes and preparations based	
			thereon	
		a	Disperse yellow 13 (duranol bril yellow 6 G)	3204.11.11
		b	Disperse orange 11 (Duranol orange G)	3204.11.21
		c	Disperse red 3 (serisol fast pink B)	3204.11.31
		d	Disperse red 4 (celliton fast pink RF)	3204.11.32
		e	Disperse red 9 (duranol red GN)	3204.11.33
		f	Disperse violet 1 (duranol violet 2R)	3204.11.41
		g	Disperse violet 4 (duranol brill violet B)	3204.11.42
		h	Disperse violet 8 (duranol brill violet BR)	3204.11.43
		i	Disperse blue 1 (duranol brill blue CB)	3204.11.51
		j	Disperse blue 3 (duranol brill blue BBN)	3204.11.52
		k	Disperse blue 5 (celliton fast blue FFB)	3204.11.53
		l	Disperse blue 6 (celliton fast blue FFG)	3204.11.54
		m	Disperse blue 14 (duranol brill blue G)	3204.11.55
		n	Disperse blue 24 (duranol blue 2G)	3204.11.56
		o	Disperse greens	3204.11.91
		p	Disperse browns	3204.11.92
		q	Disperse blacks	3204.11.93
		r	Disperse brown mixtures	3204.11.94
		s	Disperse grey mixtures	3204.11.95
		t	Disperse black mixtures	3204.11.96
	2		Azo dyes:	
		a	Acid yellows	3204.12.11
		b	Acid oranges	3204.12.12
		c	Acid reds	3204.12.13
		d	Acid violets	3204.12.14
		e	Acid Blues	3204.12.15
		f	Acid Greens	3204.12.16

		g	Acid Brown	3204.12.17
		h	Acid Blacks	3204.12.18
		i	Other azo dyes	3204.12.19
	3		Acid Greens (non-azo)	
		a	Acid green 17 (solacet fast green 2 G)	3204.12.21
		b	Acid green 27 (carbolan green G)	3204.12.22
		c	Acid green 28 (carbolan brill green 5G)	3204.12.23
		d	Acid green 38 (alizarine cyanine green 3G)	3204.12.24
		e	Acid green 44 (alizarine cyanine green GWA)	3204.12.25
		f	Other acid green (non-azo)	3204.12.29
	4		Acid Black (non-azo)	
		a	Acid black 2 (nigrosine)	3204.12.31
		b	Acid black 48 (coomasie fast grey 3G)	3204.12.32
		c	Other acid black (non-azo)	3204.12.39
	5		Acid Blues 2, 14, 23, 25, 45, 51, 52 & 78 (non-azo)	
		a	Acid blue 2 (alizarine brill blue PFN)	3204.12.41
		b	Acid blue 14 (solacet fast blue 4 GI)	3204.12.42
		c	Acid blue 23 (alizarin light blue 4 GI)	3204.12.43
		d	Acid blue 25 (solway ultra blue B)	3204.12.44
		e	Acid blue 45 (solway blue RN)	3204.12.45
		f	Acid blue 51 (alizarine sky blue FFB)	3204.12.46
		g	Acid blue 52 (alizarine light-5GL)	3204.12.47
		h	Acid blue 78 (solway sky blue B)	3204.12.48
	6		Acid Blues 93, 112, 127, 138, 140 and others (non-azo)	
		a	Acid blue 93 (ink blue)	3204.12.51
		b	Acid blue 112 (coomasie ultra sky SE)	3204.12.52
		c	Acid blue 127 (Brill alizarine milling blue G)	3204.12.53
		d	Acid blue 138 (carbolan blue B)	3204.12.54
		e	Acid blue 140 (carbolan brill blue 2R)	3204.12.55
	7		Mordant dyes	
		a	Yellows	3204.12.61
		b	Oranges	3204.12.62
		c	Violets	3204.12.63
		d	Blues	3204.12.64
		e	Greens	3204.12.65
		f	Browns	3204.12.66
		g	Blacks	3204.12.67
		h	Red II (Alinarine Red)	3204.12.68
		i	Other mordant dyes	3204.12.69
	8		Other non-azo acid dyes	

		a	Acid yellows	3204.12.91
		b	Acid Oranges	3204.12.92
		c	Acid Red	3204.12.93
		d	Acid Violets	3204.12.94
		e	Acid Browns	3204.12.95
		f	Other	3204.12.99
	9		Basic dyes and preparations based thereon	
		a	Basic azo dyes	3204.13.10
		b	Basic yellow (non-azo)	
		(i)	Yellow 2 (auramine O)	3204.13.21
		(ii)	Others	3204.13.29
		c	Basic Red (non-azo)	
		(i)	Red 1 (rhodamine 6G)	3204.13.31
		(ii)	Other	3204.13.39
		d	Basic Violet (non-azo)	
		(i)	Violet 1 (methyl violet)	3204.13.41
		(ii)	Violet 10 (rhodamine B)	3204.13.42
		(iii)	Violet 14 (magenta)	3204.13.43
		(iv)	Other	3204.13.49
		e	Basic Blue (non-azo)	
		(i)	Blue 9 (methylene blue)	3204.13.51
		(ii)	Blue 16 (victoria blue B)	3204.13.52
		(iii)	Other	3204.13.59
		f	Basic Green (non-azo)	
		(i)	Green 4 (malachite green)	3204.13.61
		(ii)	Other	3204.13.69
		g	Other non-azo basic dyes	
		(i)	Basic Oranges	3204.13.91
		(ii)	Basic Browns	3204.13.92
		(iii)	Basic Black	3204.13.93
		(iv)	Other	3204.13.99
	10		Direct dyes and preparations based thereon	
		a	Direct Yellow (azo)	
		(i)	Yellow 12 (chrysophenine G)	3204.14.11
		(ii)	Other	3204.14.19
		b	Direct Red (azo)	
		(i)	Congo red	3204.14.21
		(ii)	Other	3204.14.29
		c	Direct Blue (azo)	
		(i)	Blue 1 (sky blue FF)	3204.14.31
		(ii)	Other	3204.14.39
		d	Direct Oranges (azo)	3204.14.40
		e	Direct greens (azo)	3204.14.50

		g	Direct blacks (azo)	3204.14.90
		h	Direct Dyes (non-azo)	
		(i)	Yellow	3204.14.81
		(ii)	Orange	3204.14.82
		(iii)	Red	3204.14.83
		(iv)	Violets	3204.14.84
		(v)	Blues	3204.14.85
		(vi)	Greens	3204.14.86
		(vii)	Browns	3204.14.87
		(viii)	Blacks	3204.14.88
		(ix)	Other direct dyes (non-azo)	3204.14.89
	11		Vat dyes (including those usable in that state as	
			pigments) and preparations based thereon	
		a	Vat Yellow	
		(i)	Vat Yellow:(GC)	3204.15.11
		(ii)	Vat yellow 4 (indanthrene) golden yellow (GK)	3204.15.12
		(iii)	Others	3204.15.19
		b	Vat Orange	
		(i)	Vat orange 3 (brill orange RK)	3204.15.21
		(ii)	Vat orange 15 (golden orange 3G)	3204.15.22
		(iii)	Other	3204.15.29
		c	Vat Red	
		(i)	Vat Red (brill pink)	3204.15.31
		(ii)	Other	3204.15.39
		d	Vat Violet:	
		(i)	Vat Violet 1 (Brill violet 2R)	3204.15.41
		(ii)	Vat Violet 3 (Magenta B)	3204.15.42
		(iii)	Other	3204.15.49
		e	Vat Blue	
		(i)	Vat blue 1 (synthetic indigo)	3204.15.51
		(ii)	Vat blue 4	3204.15.52
		(iii)	Vat blue 5 (blue 2B)	3204.15.53
		(iv)	Vat blue 6 (blue BC)	3204.15.54
		(v)	Vat blue 20 (dark blue 30)	3204.15.55
		(vi)	Vat blue 29 (indanthrene brill blue 4G)	3204.15.56
		(vii)	Vat blue 43 (carbazole blue)	3204.15.57
		(viii)	Reduced Vat Blues	3204.15.58
		(ix)	Other	3204.15.59
		f	Vat green	
		(i)	Vat green 1 (indanthrene Brill green BFFB)	3204.15.61
		(ii)	Vat green 2 (indanthrene Brill green GG)	3204.15.62
		(iii)	Vat green 4 (indanthrene Brill green 3B)	3204.15.63

		(iv)	Vat green 9 (Black BB)	3204.15.64
		(v)	Other	3204.15.69
		g	Vat brown	
		(i)	Vat brown 1 (brown BR)	3204.15.71
		(ii)	Vat brown 3 (brown RGR)	3204.15.72
		(iii)	Vat brown 5 (brown RRD, G)	3204.15.73
		(iv)	Other	3204.15.79
		h	Vat Black	
		(i)	B3098Vat black 9 (black RB)	3204.15.81
		(ii)	Vat black 25 (olive T)	3204.15.82
		(iii)	Vat black 27 (olive R)	3204.15.83
		(iv)	Vat Black 29 (grey BG)	3204.15.84
		(v)	B3144 Other	3204.15.89
		i	Solubilised vat yellows	3204.15.91
		j	Solubilised vat oranges	3204.15.92
		k	Solubilised vat reds	3204.15.93
		l	Solubilised vat violets	3204.15.94
		m	Solubilised vat blues	3204.15.95
		n	Solubilised vat greens	3204.15.96
		o	Solubilised vat blacks	3204.15.97
	12		Reactive dyes and preparations based thereon	
		a	Yellows	3204.16.10
		b	Oranges	3204.16.20
		c	Reds	3204.16.30
		d	Violets	3204.16.40
		e	Blues	3204.16.50
		f	Greens	3204.16.60
		g	Browns	3204.16.70
		h	Blacks	3204.16.80
		i	Other	3204.16.90
	13		Pigments and preparations based thereon	
		a	Pigments yellow	
		(i)	Yellow 1 (hansa yellow)	3204.17.11
		(ii)	Other	3204.17.19
		b	Pigment oranges	3204.17.20
		c	Pigments red	
		(i)	Toluidine red	3204.17.31
		(ii)	Other	3204.17.39
		d	Pigment violets	3204.17.40
		e	Pigment blues	
		(i)	Blue 15 (Pathalovyanine Blue)	3204.17.51
		(ii)	Other	3204.17.59

		f	Pigment Greens	
		(i)	Green 7 (Phthalovyanine Green)	3204.17.61
		(ii)	Other	3204.17.69
		g	Pigment brown	3204.17.70
		h	Pigment blacks	3204.17.80
	14		Other, including mixtures of colouring matter of	
			two or more of the subheadings 3204.11 to	
			3204.19	
		a	Azoic coupling components 2,4,5,7,8, 13	
		(i)	Azoic coupling component 2 (naphthol AS)	3204.19.11
		(ii)	Azoic coupling component 4 (Naphthol AS-BO)	3204.19.12
		(iii)	Azoic coupling component 5 (Naphthol ASG)	3204.19.13
		(iv)	Azoic coupling component 7 (Naphthol ASSW)	3204.19.14
		(v)	Azoic coupling component 8 (Naphthol ASTR)	3204.19.15
		(vi)	Azoic coupling component 13 (Naphthol ASSG)	3204.19.16
		b	Azoic coupling components 14,15, 17, 18, 20	
			and others	
		(i)	Azoic coupling component 14 (Naphthol ASPH)	3204.19.21
		(ii)	Azoic coupling component 15 (Naphthol ASLB)	3204.19.22
		(iii)	Azoic coupling component 17 (Naphthol ASBS)	3204.19.23
		(iv)	Azoic coupling component 18 (Naphthol ASD)	3204.19.24
		(v)	Azoic coupling component 20 (Naphthol ASOL)	3204.19.25
		(vi)	Other	3204.19.29
		c	Azoic diazo Components 1, 2, 3, 4, 5, 6, 10, 11	
		(i)	Azoic diazo Component 1 (fast Bordeaux GP base)	3204.19.31
		(ii)	Azoic diazo component 2 (fast orange G/GC base)	3204.19.32
		(iii)	Azoic diazo component 3 (fast scarlet GG/GGS base)	3204.19.33
		(iv)	Azoic diazo component 4 (fast garment GBC base)	3204.19.34
		(v)	Azoic diazo component 5 (fast red B base)	3204.19.35
		(vi)	Azoic diazo component 6 (fast orange GR base)	3204.19.36
		(vii)	Azoic diazo component 10 (fast red R base)	3204.19.37

	(viii)	Azoic diazo component 11 (fast red TR base)	3204.19.38
	d	Azoic diazo components 12, 13, 20, 24, 32, 41,	
		48 and others	
	(i)	Azoic diazo components 12 (fast scarlet G base)	3204.19.41
	(ii)	Azoic diazo components 13 (fast scarlet R base)	3204.19.42
	(iii)	Azoic diazo components 20 (fast blue BB base)	3204.19.43
	(iv)	Azoic diazo components 24 (fast blue RR base)	3204.19.44
	(v)	Azoic diazo components 32 (fast red KB base)	3204.19.45
	(vi)	Azoic diazo components 41 (fast violet B base)	3204.19.46
	(vii)	Azoic diazo components 48 (fast blue B base)	3204.19.47
	(viii)	Other azoic diazo components	3204.19.49
	e	Azoic colours	
	(i)	Yellow	3204.19.51
	(ii)	Orange	3204.19.52
	(iii)	Reds	3204.19.53
	(iv)	Violets	3204.19.54
	(v)	Blues	3204.19.55
	(vi)	Greens	3204.19.56
	(vii)	Browns	3204.19.57
	(viii)	Blacks	3204.19.58
	(ix)	Other	3204.19.59
	f	Sulphur based colouring matters	
	(i)	Yellow	3204.19.61
	(ii)	Orange	3204.19.62
	(iii)	Reds	3204.19.63
	(iv)	Blues	3204.19.64
	(v)	Greens	3204.19.65
	(vi)	Browns	3204.19.66
	(vii)	Blacks	3204.19.67
	(viii)	Other	3204.19.69
	g	Solvent based colouring matters	
	(i)	Yellow	3204.19.71
	(ii)	Orange	3204.19.72
	(iii)	Reds	3204.19.73
	(iv)	Violets	3204.19.74
	(v)	Blues	3204.19.75
	(vi)	Greens	3204.19.76

		(vii)	Browns	3204.19.77
		(viii)	Blacks	3204.19.78
		(ix)	Other	3204.19.79
		h	Food colouring matters	
		(i)	Yellow 3 (Sunset yellow)	3204.19.81
		(ii)	Yellow 4 (Tartrazine)	3204.19.82
		(iii)	Red 5 to 8 (Ponceau)	3204.19.83
		(iv)	Red 9 (Amaranth)	3204.19.84
		(v)	Oranges	3204.19.85
		(vi)	Violets	3204.19.86
		(vii)	Greens	3204.19.87
		(viii)	Browns	3204.19.88
		(ix)	Other	3204.19.89
	15		Synthetic organic products of a kind used as fluorescent brightening agents	
		a	Optical whitening agents	3204.20.10
		b	Other	3204.20.90
	16		Master batches and pigment	***
156			Synthetic organic tanning substances	3202.10.00
157			Tanning extracts of vegetable origin	
	1		Quebracho extract	3201.10.00
	2		Wattle extract	3201.20.00
	3		Gambier extracts	3201.90.10
	4		Myrobalan fruit extract	3201.90.20
	5		Gallotanic acid (Tannin digalic acid)	3201.90.30
158			Tin ores and concentrates	2609
159			Titanium ores and concentrates	2614
160			Titanium oxides	
	1		Titanium dioxide	2823.00.10
	2		Other	2823.00.90
161			Toluole	2707.20.00
162			Trisodium phosphate	***
163			Tungsten ores and concentrates	2611
164			Unsaturated acyclic monocarboxylic acids	
	1		Acrylic acid and its salts	2916.11.00
	2		Butyl acrylate	2916.12.00
	3		Methacrylic acid	2916.13.10
	4		Salts of methacrylic acid	2916.14.00
	5		Oleic acid	2916.15.10
	6		Undecylanic acid	2916.19.10
	7		Bismuth compounds of unsaturated acyclic monoacids	2916.19.20
	8		Potassium compounds of unsaturated acyclic	2916.19.30

		monoacids	
	9	Sodium compounds of unsaturated acyclic	2916.19.40
		monoacids	
	10	Esters of unsaturated acyclic monoacids not	2916.19.50
		elsewhere specified	
	11	Sorbic acid	2916.19.60
	12	Cyclanic, cyclenic or cycloterpenic	2916.20.00
		monocarboxylic acid, their anhydrides,	
		halides,	
		peroxides, peroxyacids and their derivaties	
	13	Benzoic acid	2916.31.10
	14	Benzyl acetate	2916.31.20
	15	Methyl benzoate	2916.31.30
	16	Sodium benzoate	2916.31.40
	17	Benzocaine (ethylpara-amino benzoate)	2916.31.50
	18	Orthochloro benzoic acid	2916.31.60
	19	Benzoyl peroxide and benzoyl chloride	2916.32.00
	20	Phenylacetic acids and its salts	2916 34.00
	21	Esters of phenylacetic acid	2916.35.00
	22	Cinnamic acid	2916.39.10
	23	Bismuth compounds of aromatic monoacids	2916.39.20
	24	Potassium compounds of aromatic acids	2916.39.30
	25	Sodium compounds of aromatic monoacids	2916.39.40
	26	Esters of aromatic monoacids not elsewhere	2916.39.50
		specified	
165		Uranium or thorium ores and concentrates	2612
166		Vegetable alkaloids, natural or reproduced	
		by synthesis and their salts	
	1	Concentrates of poppy straw;buprenorphine	2939.11.00
		(INN), codeine,dihydrocodeine (INN),	
		ethylmorphine, etorphine (INN), heroin,	
		hydrocodone (INN), hydromorphone (INN),	
		morphine,nicomorphine (INN), oxycodone	
		(INN),	
		oxymorphone (INN), pholcodine	
		(INN),thebacon	
		(INN), and thebaine; salts thereof	
	2	Quinine alkaloides	2939.21.10
	3	Quinine hydrochloride	2939.21.20
	4	Quinine sulphate	2939.21.30
	5	Chloroquine phosphate	2939.21.40
	6	Caffeine and its salts	2939.30.00
	7	Ephedrine alkaloides	2939.41.10
	8	Ephedrine hydrochloride	2939.41.20

	9	Pseudoephedrine (INN) and its salts	2939.42.00
	10	Cathine (INN) and its salts	2939.43.00
	11	Fenetyline (INN) and its salts	2939.51.00
	12	Ergometrine (INN) and its salts	2939.61.10
	13	Ergotamine (INN) and its salts	2939.62.10
	14	Lysergic acid and its salts	2939.63.00
	15	Cocaine, ecgonine, levometamfetamine,	2939.91.00
		Metamfetamine (INN), metamfetamin- eecemate;	
		salts, esters and other derivatives thereof	
167		Vegetable waxes, Bees wax	
	1	Vegetable waxes	1521.1
	2	Bee waxes	1521.90.10
	3	Shellac wax	1521.90.20
167A		Veneer sheets for plywood	4408
168		Water treatment chemicals	3824.90.22
169		Wood tar, wood tar oils	
	1	Wood tar	3807.00.10
	2	Wood tar oils	3807.00.20
170		Xylol	2707.30.00
171		Zinc ores and concentrates	2608
172		Zinc Oxides , Zinc peroxides and hydroxides	2817
173		Zinc stearate, Calcium stearate, calcium nitrate, aluminium stearate, curing agents, dieumyl peroxide, mineral rubber, peptisor, pre-vulcanised inhibitor, residual wax oil, rubber pigments, DEG/DOP, Dispersal-F precipitated silica, whiting powder and wood rosin	
	1	Zinc stearate	***
	2	Calcium stearate	***
	3	Aluminium stearate	***
	4	Precipitated Silica	3824.90.25
	5	Dieumyl peroxide	***
	6	Mineral rubber	***
	7	Peptisor	***
	9	Salts for curing or salting	3824.90.16
	10	Surface tension reducing agents	3824.90.17
	11	Dispersal F	3202.90.90
	12	Calcium nitrate	2834.29
	13	Pre-vulcanised inhibitor	***
	14	Residual wax oil	***
	15	Rubber pigments	***
	16	DEG/DOP	***

	17		Whiting powder	***
	18		Wood rosin	***
174			Packing materials of all kinds, articles for conveyance or packing of goods of	
			plastics, wood, paper, glass, jute; cartons, boxes and their waste, sacks and bags	
	1		Boxes,cases,crates and similar articles of plastics	
		a	Plastic containers for audio or video cassettes,	3923.10.10
			cassette tapes, floppy discs and similar articles	
		b	Watch-box, jewellery box and similar containers of plastics	3923.10.20
		c	Insulated wire	3923.30.10
		d	Packing for accomodating connectors	3923.10.40
		e	Pet bottles	***
	2		Sacks and bags (including cones) of plastics	
		a	Sacks and bags (including cones) of polymers	3923.21.00
			of ethylene	
		b	Sacks and bags (including cones) of poly (vinyl chloride)	3923.29.10
		c	Other	3923.29.90
	3		Carboys, bottles, flasks and similar articles of plastics including PET preforms	3923.3
	4		Spools, cops, bobbins and similar supports of plastics	3923.40.00
	5		Stoppers,lids,caps and other closures plastics	3923.5
	6		Cartons, Boxes and their waste	
		a	Corrugated paper or paper board	
		(i)	Boxes	4819.10.10
		(ii)	Other	4819.10.90
		b	Non-corrugated paper or paper board	
		(i)	cartons, boxes, cases intended for the packing	4819.20.10
			of match sticks	
		(ii)	Boxes	4819.20.20
		(iii)	Other	4819.20.90
		c	Sacks and bags made of paper	4819.30.00
		d	Other packing containers including record	4819.50.10

			sleeves made of corrugated paper or paperboard	
		e	Packing cases, boxes, crates, drums and similar packings; Cable-drums of wood	4415.10.00
	7		Sacks and bags, of a kind used for packing of goods	
		a	Jute bagging for raw cotton	6305.10.10
		b	Jute corn (grains) sacks	6305.10.20
		c	Jute hessain bags/cloth	6305.10.30
		d	Jute sacking bags	6305.10.40
		e	Jute wool bags	6305.10.50
		f	Plastic coated or paper-cum-polythene lined jute bags, sacks and Printed Wrappers	6305.10.60
		g	Paper laminated hessain jute	6305.10.70
		h	Jute soil savers	6305.10.80
		i	Other jute bags	6305.10.90
		j	Sacks and bags of cotton	6305.20.00
		k	Flexible intermediate bulk containers of man-made textile materials	6305.32.00
		l	Other, of polyethylene or polypropylene strip or the like	6305.33.00
	8		Bituminised materials used in packing of goods, Cellophane tapes, Empty barrels and drums, Empty tins, jute twine, packing cases including planks, rafters, battens which when assembled together form packing cases, palm leaf mats, paper gum tapes, plastic tapes, tie ribbon, polythene (plastic tins, bags and covers of all sizes and varieties), Thermocol, Tin containers and tin seals, wood wool, core pipe, BOPP tape, packing clip, packing strap and plastic plugs	***
	9		Stoppers, caps and lids	
		a	of plastics	3923.50.10
		b	of glass	7010.20.00
		c	Crown corks	8309.10.00
		d	Corks and stoppers	4503.10.00
		e	Pilfer proof caps for packaging, all sorts, with or without washers or other fittings of cork,	8309.90.10

		f	rubber, polyethylene or any other material Aluminium caps, seals capsules and closures	8309.90.20
		g	Other seals	8309.90.90
		h	of rubber	4016.99.80
	10		Polymers of ethylene in primary forms	
		a	Linear Low Density Polyethylene (LLDPE / LDPE	3901.10.10
		b	HDPE	3901.10.90
		c	Other Polyethylene	3901.20.00
		d	Ethylene-vinyl acetate copolymers	3901.30.00
		e	Linear Medium Density Polyethylene (LMDPE)	3901.90.10
		f	Other	3901.90.90
175			Any other industrial inputs as may	***
			be notified by Government	

1. Substituted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.07.2006 for "2907.11.01".
2. Inserted by the Kerala Finance Act, 2007 (Act 15 of 2007) w.e.f. 01.04.2007.
3. Substituted vide Notification No. S.R.O.No.122/2010 dated 02.02.2010 w.e.f. 01.04.2005 for the following: "Iron oxides"

SCHEDULE 4

FOURTH SCHEDULE

Goods which are outside VAT under sub-section (1) of Section 6

Sl. No. Sub-entry	Description of Goods	
1	Petroleum Products :	
	(i)	Aviation Turbine fuel
	(ii)	High Speed Diesel Oil
	(iii)	Motor Spirit (including light diesel oil but excluding petrol, naphtha, aviation turbine fuel and high speed diesel oil)
	(iv)	Petrol other than naphtha
2	Foreign Liquor :	
	(i)	Beer and wine
	(ii)	Other than Beer and Wine
3	Ganja and Opium	

1. Substituted for Fourth Schedule By Kerala Finance Act ,2005.