
**REPORT OF THE SUBJECT COMMITTEE
ON
THE INDIAN PARTNERSHIP (KERALA AMENDMENT) BILL, 2023
AND
THE BILL AS REPORTED BY THE SUBJECT COMMITTEE**

Presented on 11th September 2023

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**SUBJECT COMMITTEE VIII
(ECONOMIC AFFAIRS)**

(2021-2023)

Composition

Chairman

Shri K. N. Balagopal,
Minister for Finance.

Ex-officio Members

Shri M. B. Rajesh,
Minister for Local Self Governments and Excise.

Shri V. N. Vasavan,
Minister for Co-operation and Registration.

Members

Shri K. Babu (Thrippunithura)
DR. K. T. Jaleel
Shri D. K. Murali
Shri Thiruvanchoor Radhakrishnan
Shri Thottathil Raveendran
Shri N. Samsudheen
Shri K. V. Sumesh
Shri E. K. Vijayan.

Legislature Secretariat

Shri A. M. Basheer, Secretary
Smt. Deepa V., Joint Secretary
Shri Jayakumar G., Deputy Secretary
Shri Ajithkumar V. O., Under Secretary.

THE INDIAN PARTNERSHIP (KERALA AMENDMENT) BILL, 2023

Report of the Subject Committee

Subject Committee VIII (Economic Affairs) to which The Indian Partnership (Kerala Amendment) Bill, 2023 (Bill No.167) was referred, considered the Bill clause by clause and now submits this report with the Bill as reported by the Subject Committee annexed thereto.

2. The Indian Partnership (Kerala Amendment) Bill, 2023 was published as a Gazette Extraordinary dated 24th July 2023. The Bill was introduced in the Assembly on 10th August 2023 and was referred to Subject Committee VIII on the same day.

3. The Committee considered the Bill clause by clause at the meeting held on 23rd August 2023 and recommends to adopt the Bill without modifications.

4. All other changes are either verbal or consequential.

5. The minutes of dissent and the Bill as reported by the Subject Committee are appended.

Thiruvananthapuram,
11th September 2023.

K. N. BALAGOPAL,
Chairman,
Subject Committee VIII.

വിയോഗനക്കുറിപ്പ്

2023-24 സാമ്പത്തിക വർഷത്തെ ബജറ്റിൽ പ്രഖ്യാപിച്ചതിന്റെ അടിസ്ഥാനത്തിൽ 1932-ലെ ഇന്ത്യൻ പങ്കാളിത്ത ആക്ട് പ്രകാരമുള്ള വിവിധ ഫീസ് നിരക്കുകൾ പരിഷ്കരിക്കുന്നതിനായി പ്രസ്തുത നിയമത്തിൽ ഭേദഗതി വരുത്തുന്നതിനാണ് ബില്ലിൽ വ്യവസ്ഥ ചെയ്തിരിക്കുന്നത്.

നികുതി ഭരണം കാര്യക്ഷമമാക്കി നികുതി ചോർച്ച ഒഴിവാക്കിയും കടിശ്ശിക പിരിച്ചെടുത്തും വരുമാനം ഉയർത്തുന്നതിന് നടപടി സ്വീകരിക്കാതെ വിവിധ ഫീസുകളും നികുതികളും വർദ്ധിപ്പിച്ച് ജനങ്ങൾക്ക് കൂടുതൽ നികുതിഭാരം നൽകുന്ന തെറ്റായ നയസമീപനത്തിന്റെ ഭാഗമായതിനാൽ ബില്ലിനോട് വിയോഗിപ്പ് രേഖപ്പെടുത്തുന്നു.

കെ. ബാബു (തൃപ്പൂണിത്തുറ)

(ഒപ്പ്)

എൻ. ഷംസുദ്ദീൻ

(ഒപ്പ്)

THE INDIAN PARTNERSHIP (KERALA AMENDMENT)

BILL, 2023

[As reported by the Subject Committee]

A

Bill

further to amend the Indian Partnership Act, 1932, in its application to the State of Kerala.

Preamble.—WHEREAS, it is expedient further to amend the Indian Partnership Act, 1932, in its application to the State of Kerala, for the purposes hereinafter appearing;

BE it enacted in the Seventy-fourth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Indian Partnership (Kerala Amendment) Act, 2023.

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

(3) It shall come into force at once.

2. *Substitution of new Schedule for Schedule I.*—In the Indian Partnership Act, 1932 (Central Act 9 of 1932), for Schedule I, the following Schedule shall be substituted, namely:—

"SCHEDULE I

Maximum Fees

[See sub-section (1) of section 71]

<i>Document or act in respect of which the fee is payable</i>	<i>Maximum Fee</i>
(1)	(2)
Statement under section 58	Two thousand rupees
Statement under section 60	One thousand rupees
Intimation under section 61	One thousand rupees
Intimation under section 62	One thousand rupees
Notice under section 63	One thousand rupees
Application under section 64	One thousand rupees
Inspection of Register of Firms under sub-section (1) of section 66	Five hundred rupees for inspecting one volume of the Register
Inspection of documents relating to a firm under sub-section (2) of section 66	One thousand rupees for the inspection of all documents relating to one firm
Copies from the Register of Firms	One thousand rupees per copy."

Secretariat of the Kerala Legislature,
Thiruvananthapuram,
23rd August 2023.

A. M. BASHEER,
Secretary.