

THE KERALA FINANCE BILL, 2023

(As passed by the Assembly)

A

BILL

to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2023-2024.

Preamble.— WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2023-2024;

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

1. *Short title and commencement.*—(1) This Act may be called the Kerala Finance Act, 2023.

(2) Save as otherwise provided in this Act,—

(a) section 11 shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this section and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision;

(b) the remaining provisions of this Act, shall come into force on the 1st day of April, 2023.

2. *Amendment of Act XII of 1955.*—In the Travancore-Cochin Literary, Scientific and Charitable Societies Registration Act, 1955 (XII of 1955),—

(1) in section 5, for the words “one thousand rupees”, the words “one thousand five hundred rupees” shall be substituted;

(2) in section 6, in sub-section (4), for the words “fifty rupees”, the words “seventy five rupees” shall be substituted;

(3) in section 7, in sub-section (5), for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(4) in section 12, in sub-section (2), for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(5) in section 13, in sub-section (5), for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(6) in section 15, in sub-section (2), for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(7) in section 22, in sub-section (2), for the words “two hundred rupees”, the words “three hundred rupees” shall be substituted;

(8) in section 31, for the words “ten rupees”, the words “fifteen rupees” and for the words “five rupees”, the words “ten rupees” shall, respectively, be substituted;

(9) for section 31A, the following section shall be substituted, namely:—

“31A. *One time settlement of arrears of fees due under the Act.*— (1) Any delay in filing of returns, forms, annual statements, accounts and other statements of a society may be condoned and the filing of the said documents may be regularised on payment of fine provided hereunder within such time, as may be specified by the Government from time to time.

(2) The amount of fine to be paid under sub-section (1) shall be as follows:—

- (a) when the delay does not exceed 1 year : Rs. 200;
- (b) when the delay exceeds a year and does not exceed 2 years : Rs. 500 per year;
- (c) when the delay exceeds 2 years and does not exceed 5 years : Rs. 750 per year;
- (d) when the delay exceeds 5 years : Rs.1000 per year.”.

3. *Amendment of Act 17 of 1959.*—In the Kerala Stamp Act, 1959 (17 of 1959) in the SCHEDULE,—

(a) for serial number 21 and the entries against it in columns (2) and (3) and explanation thereto, the following serial number and entries shall, respectively, be substituted, namely:—

“21 Conveyance as defined in section 2(d) other than a conveyance specified in No.22, not being a transfer charged or exempted under No.55	Eight rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.”;
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(b) for serial number 22 and the entries against it in columns (2) and (3) and explanation thereto, the following serial number and entries shall, respectively, be substituted, namely:—

“22 Conveyance as defined in section 2(d) not being a transfer charged or exempted under No.55 of immovable property situated,—

(i) Within the Municipalities/ Townships/Cantonments other than Corporations	Eight rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.;
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(ii) Within the Municipal Corporations	Eight rupees for every rupees 100 or part thereof of the fair value of the land or the amount or value of the consideration for such conveyance, whichever is higher.”;
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(c) in serial number 44, the existing clause (g) shall be re-lettered as (h) and before so re-lettered (h), the following clause shall be inserted, namely:—

“(g) when giving authority or power to a promoter or a developer, by whatsoever name called, to make construction on or development of, (in any manner whatsoever) any immovable property situated in Kerala and not being a power of attorney in clause (f) above.

The same duty as a conveyance (No.21 or 22, as the case may be) for the fair value of the land or for the amount of the consideration, whichever is higher, subject to a maximum of rupees one lakh.”.

4. *Amendment of Act 10 of 1960.*—In the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960),—

(1) in section 3, after clause (ii), the following clause shall be inserted, namely:—

“(iia) “e-stamp” means an electronically generated impression or challan issued by the Department of Treasuries, Government of Kerala or any other agency appointed by the Government of Kerala to denote the payment of judicial stamp duty.”;

(2) in the existing proviso to sub section (1) of section 76, after the words and figures “the Kerala State Goods and Services Act,2017 (20 of 2017)”, the following words and figures shall be inserted, namely:—

“ , the Kerala General Sales Tax Act, 1963 (15 of 1963), the Kerala Tax on Luxuries Act, 1976 (32 of 1976) and the Kerala Value Added Tax Act, 2003 (30 of 2004)”;

(3) for section 77, the following section shall be substituted, namely:—

“77. *Collection of fee by stamp or e-stamp.*—All fee chargeable under this Act shall be collected by stamp or e-stamp.”;

(4) for section 78, the following section shall be substituted, namely:—

“78.*Stamps to be impressed, adhesive or e-stamp.*—The stamps used to denote any fee chargeable under this Act shall be impressed, adhesive or e-stamps, partly impressed or partly adhesive as the Government may by notification in the Gazette, from time to time direct.”;

(5) after section 80, a new section shall be inserted, namely:—

“80A. *Defacement of e-stamp.*—(1) Any e-stamp in an instrument shall be defaced through online verification system by an officer appointed from time to time by the court or the head of the office in such manner as may be prescribed.

(2) Any instrument bearing an e-stamp which has not been defaced, so far as such stamps is concerned, shall be deemed to be unstamped.”.

5. *Amendment of Act 15 of 1963.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963),—

(1) in section 2,—

(a) for clause (i), the following clause shall be substituted, namely:—

“(i) “Additional Commissioner of State Tax” means any person appointed to be an Additional Commissioner of State Tax under section 3 of this Act;”;

(b) after clause (i), the following clauses shall be inserted, namely:—

“(ia) “Additional Commissioner of State Tax (Appeals)” means any person appointed to be an Additional Commissioner of State Tax (Appeals) under section 3 of this Act;

(ib) “Appellate Authority” means an authority authorised to hear appeals as referred to in section 34;

(ic) “Assistant Commissioner of State Tax” means any person appointed to be an Assistant Commissioner of State Tax under section 3 of this Act;”;

(c) clause (v) shall be omitted;

(d) for clause (viiA), the following clause shall be substituted, namely:—

“(viiA) “Commissioner of State Tax” means the Commissioner of State Tax appointed as such by the Government;”;

(e) for clause (x), the following clause shall be substituted, namely:—

“(x) “Deputy Commissioner of State Tax” means any person appointed to be a Deputy Commissioner of State Tax under section 3 of this Act;”;

(f) clause (xiii) shall be omitted;

(g) for clause (xiii), the following clause shall be substituted, namely:—

“(xiii) “Joint Commissioner of State Tax” means any person appointed to be a Joint Commissioner of State Tax under section 3;”;

(h) after clause (xiii), the following clause shall be inserted, namely:—

“(xiiib) “Joint Commissioner of State Tax (Appeals)” means any person appointed to be a Joint Commissioner of State Tax (Appeals) under section 3;”;

(i) clause (xxii) shall be omitted;

(j) after clause (xxiib), the following clause shall be inserted, namely:—

“(xxiic) “Special Commissioner of State Tax” means any person appointed to be a Special Commissioner of State Tax under section 3 of this Act;”;

(k) after clause (xxiii), the following clause shall be inserted, namely:—

“(xxiiia) “State Tax Officer” means any person appointed to be a State Tax Officer under section 3 of this Act;”;

(2) in section 3,—

(a) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) The Commissioner of State Tax shall have and exercise all the powers and shall perform all the duties conferred or imposed upon him/her by or under this Act”;

(b) in sub-section (1A), for the words “Board of Revenue” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (2), for the words and symbols “The Government shall appoint as many Joint Commissioners, Deputy Commissioners, Appellate Assistant Commissioner, Inspecting Assistant Commissioners, Sales Tax Officers”, the

words, symbols and brackets “The Government shall, by notification, appoint as many Special Commissioner of State Tax, Additional Commissioners of State Tax, Additional Commissioners of State Tax (Appeals), Joint Commissioners of State Tax, Joint Commissioners of State Tax (Appeals), Deputy Commissioners of State Tax, Assistant Commissioners of State Tax, State Tax Officers” shall be substituted;

(d) in sub-section (3), in the proviso, for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(e) in sub-section (4), for the words “Board of Revenue or the Deputy Commissioner”, the words “Commissioner of State Tax or Joint Commissioner of State Tax” shall be substituted;

(3) in section 4, in sub-section (3), in clause (b), for the words “Sales Tax Officer”, the words “Assistant Commissioner of State Tax” shall be substituted;

(4) in section 7A, in sub-section (2), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(5) in section 15, in sub-section (3), for the words “Sales Tax Department”, the words “State Goods and Services Tax Department” shall be substituted;

(6) in section 16,—

(a) in sub-section (3), for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (4), for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(7) in section 17,—

(a) in sub-section (4), in the first proviso,—

(i) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words “as may be specified by the Commissioner”, the words “as may be specified by the Commissioner of State Tax” shall be substituted;

(b) in sub-section (6), in the fifth proviso, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (7), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(d) in sub-section (8A), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(8) in section 17D, in sub-section (2),—

(a) for clause (a), the following clause shall be substituted, namely:—

“(a) The assessment shall be completed by a 'team' comprising of a team of officers which shall be constituted by the Commissioner of State Tax. The team shall be headed by a Joint Commissioner of State Tax and comprise one Deputy Commissioner of State Tax and two Assistant Commissioners of State Tax/State Tax Officers as members;”;

(b) clause (b) shall be omitted;

(c) in clause (d), in the proviso, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(9) in section 18, in sub-section (1), for the words “Commissioner may designate any officer not below the rank of a Deputy Commissioner”, the words “Commissioner of State Tax may designate any officer not below the rank of a Joint Commissioner of State Tax” shall be substituted;

(10) in section 22, in sub-section (5), for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(11) in section 23 AA,—

(a) in the marginal heading, for the words “Inspecting Assistant Commissioners”, the words “Deputy Commissioner of State Tax” shall be substituted;

(b) in sub-section (1), for the words “Inspecting Assistant Commissioner”, the words “Deputy Commissioner of State Tax” shall be substituted.

(12) in section 28,—

(a) in sub-section (2), in the proviso, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (3), in the proviso, for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (7), in clause (b), for the words, “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(13) in section 28A, in sub-section (2), for the words, “Deputy Commissioner” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(14) in section 29A,—

(a) in sub-section (2A), for the words “to any Check Post or office of the Agricultural Income Tax and Sales Tax Department”, the words “to any office of the State Goods and Services Tax Department” shall be substituted;

(b) in sub-section (3), for the words “Sales Tax Officer”, the words, “State Tax Officer” shall be substituted;

(15) section 30B shall be omitted;

(16) in section 30E,—

(a) in sub-section (3), for the words, “Inspecting Assistant Commissioner”, the words “Deputy Commissioner of State Tax” shall be substituted;

(b) in sub-section (8), for the words “Deputy Commissioner” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(c) in sub-section (9), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(17) in section 34,—

(a) in the marginal heading, for the words “Appellate Assistant Commissioner” the words, “Appellate Authority” shall be substituted;

(b) in sub-section (1),—

(i) for the words and symbol “appeal against such order to the Appellate Assistant Commissioner:”, the words and symbols “appeal against such order to-

(a) the Joint Commissioner of State Tax (Appeals) where such decision or order is passed by any officer upto and including the rank of a Deputy Commissioner of State Tax;

(b) the Additional Commissioner of State Tax (Appeals) where such decision or order is passed by the Joint Commissioner of State Tax: shall be substituted;

(ii) in the second proviso, for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(iii) after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that a dealer other than those whose cases involving disputed amounts have been settled, may, after the expiration of the said period, even if the appeal filed has not been admitted previously due to any reason, present a fresh appeal before the Appellate Authority on or before 30th September, 2023:”;

(iv) after the existing provisos, the following provisos shall be inserted, namely:—

“Provided also that, in cases, where the order against which the appeal filed is related to a financial year upto the 31st March, 2005; and the appellant remits 10 per cent of the disputed amount of tax, subject to a maximum of ₹ 5 Crore, further proceedings against recovery shall stand stayed till disposal of the appeal:

Provided also that where an appeal filed under this section is pending as on the 1st day of April, 2023, such appeal shall stand transferred to the appropriate authority under this Act and such authority shall consider the same as if it is an appeal filed before it.”;

(c) in sub-section (3), for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(d) in sub-section (3A), for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(e) in sub-section (4), for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(f) in sub-section (5), in the proviso, for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(18) in section 35,—

(a) in the marginal heading, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(c) in sub-section (2),—

(i) for the words, “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) in clause (b), for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(d) in sub-section (2A), for the words “Deputy Commissioner”, the words, “Joint Commissioner of State Tax” shall be substituted;

(19) in section 36,—

(a) in the marginal heading, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (1), for the words “Deputy Commissioner” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(c) in sub-section (3), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(d) in sub-section (4), in the proviso, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(20) in section 37,—

(a) in the marginal heading, for the words “Board of Revenue” the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(ii) for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(c) in sub-section (2),—

(i) for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(ii) in clause (b), for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(d) in sub-section (2A), for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(21) in section 38,—

(a) in the marginal heading, for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words “Board of Revenue” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (3), for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(d) in sub-section (4), in the proviso, for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(22) in section 39,—

(a) in sub-section (1),—

(i) for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(ii) for the words “Deputy Commissioner”, the words, “Joint Commissioner of State Tax” shall be substituted;

(iii) after the existing proviso, the following proviso shall be inserted, namely:—

“Provided further that a dealer other than those whose cases involving disputed amounts have been settled, may, after the expiration of the said period, even if the appeal filed has not been admitted previously due to any reason, present a fresh appeal before the Appellate Authority on or before 30th September, 2023.”;

(b) in sub-section (2), for the words “Appellate Assistant Commissioner” wherever it occurs, the words “Appellate Authority” shall be substituted;

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Where the order against which the appeal filed is related to a financial year upto 31st March, 2005; and the appellant remits a pre-deposit amount of 10 per cent of the disputed amount of tax, subject to a maximum of ₹ 5 Crores, the recovery proceedings for the balance amount shall be deemed to have stayed till disposal of the appeal:

Provided that the pre-deposit amount, if any, already remitted under section 34 shall be adjusted towards the amount to be remitted under this sub-section:

Provided further that, the pre-deposit amount, if any, paid in excess of the amount referred to in this sub-section shall not be refunded till the disposal of appeal.”;

(d) in sub-section (8),—

(i) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(23) in section 39A,—

(a) in sub-section (4), for the words “Deputy Commissioner” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (5), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(c) in sub-section (8), for the words “Deputy Commissioner” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(d) in sub-section (9), for the words “Deputy Commissioner” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(e) in sub-section (13), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(24) in section 40,—

(a) in sub-section (4), for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (7), for the words “Board of Revenue” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(25) in section 42A,—

(a) in item (a), for the words “Appellate Assistant Commissioner or the Deputy Commissioner”, the words “Appellate Authority or the Joint Commissioner of State Tax” shall be substituted;

(b) in item (b), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(26) in section 45A,—

(a) in sub-section (1), for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(b) after sub-section (1), in explanation II, for the words “Sales Tax Officer”, the words “State Tax Officer” shall be substituted;

(c) in sub-section (3),—

(i) for the words “Deputy Commissioner” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) for the words “Appellate Assistant Commissioner”, the words “Appellate Authority” shall be substituted;

(d) in sub-section (4), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(e) in sub-section (5), for the words “Board of Revenue” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(f) in sub-section (6), for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(27) in section 47, in the proviso, for the words “Board of Revenue”, the words “Commissioner of State Tax” shall be substituted;

(28) in section 54, in sub-section (2),—

(a) in clause (i) for the words “Sales Tax Department of the State”, the words “State Goods and Services Tax Department” shall be substituted;

(b) in clause (ix), for sub-clauses (a) and (b), the following sub-clauses shall be substituted, namely:—

“(a) the permission of the Joint Commissioner of State Tax, where such particulars are to be furnished by an officer subordinate to the Joint Commissioner of State Tax; and

(b) the permission of the Commissioner of State Tax, where such particulars are to be furnished by an officer not below the rank of a Joint Commissioner of State Tax.”;

(29) in section 58A,—

(a) in sub-section (1), for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(b) in sub-section (2),—

(i) for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(ii) for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(30) in section 59A,—

(a) in the marginal heading, for the words “Commissioner of Commercial Taxes”, the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (1), in clause (e), for the words “Commissioner of Commercial Taxes”, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (2), for the words “Commissioner of Commercial Taxes”, the words “Commissioner of State Tax” shall be substituted;

(d) in sub-section (5),—

(i) for the words “Commissioner of Commercial Taxes” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(ii) for the words, “Commissioner including an Appellate Assistant Commissioner”, the words “Commissioner of State Tax including an Appellate Authority” shall be substituted;

(e) in sub-section (6), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted.

6. *Amendment of Act 23 of 1963.*—In the Kerala Electricity Duty Act, 1963 (23 of 1963), in the Schedule, in item no.4, in column (3), for the figure and words “10 Paise per unit of energy consumed”, the words “Five per cent of the price of energy indicated in the invoice” shall be substituted.

7. *Amendment of Act 19 of 1976.*—In the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976),—

(1) in the SCHEDULE, in serial number 7,—

(a) in item number (i), in sub item (d),—

(i) in entry (i), in column number (3), for the figure “310”, the figure “280” shall be substituted;

(ii) in entry (ii), in column number (3), for the figure “530”, the figure “480” shall be substituted;

(iii) in entry (iii), in column number (3), for the figure “750”, the figure “680” shall be substituted;

(iv) in entry (iv), in column number (3), for the figure “500”, the figure “450” shall be substituted;

(v) in entry (v), in column number (3), for the figure “750”, the figure “680” shall be substituted;

(vi) in entry (vi), in column number (3), for the figure “1000”, the figure “900” shall be substituted;

(vii) in entry (vii), in column number (3), for the figure “1000”, the figure “900” shall be substituted;

(viii) in entry (viii), in column number (3), for the figure “1500”, the figure “1350” shall be substituted;

(ix) in entry (ix), in column number (3), for the figure “2000”, the figure “1800” shall be substituted;

(b) in item number (iii),—

(i) in sub-item (a), in column number (3), for the figure “600”, the figure “540” shall be substituted;

(ii) in sub-item (b), in column number (3), for the figure “690”, the figure “620” shall be substituted;

(iii) in sub-item (c), in column number (3), for the figure “210”, the figure “190” shall be substituted;

(iv) in sub- item (d), in column number (3), for the figure “150”, the figure “140” shall be substituted;

(c) in item number (iv),—

(i) in sub- item (a), in column number (3), for the figure “1170”, the figure “1050” shall be substituted;

(ii) in sub-item (b), in column number (3), for the figure “990”, the figure “890” shall be substituted;

(iii) in sub-item (c), in column number (3), for the figure “1260”, the figure “1140” shall be substituted;

(2) in Annexure I, in serial number A,—

(a) in item 1, in column number (3), for the figure and symbol “11%”, the figure and symbol “13%” shall be substituted;

(b) in item 2, in column number (3), for the figure and symbol “13%”, the figure and symbol “15%” shall be substituted;

(c) in item 4, in column number (3), for the figure and symbol “9%”, the figure and symbol “10%” shall be substituted;

(d) in item 5, in column number (3), for the figure and symbol “11%”, the figure and symbol “13%” shall be substituted;

(e) in item 6, in column number (3), for the figure and symbol “13%”, the figure and symbol “15%” shall be substituted;

(f) in item 7, in column number (3), for the figure and symbol “16%”, the figure and symbol “17%” shall be substituted;

(g) in item 7A, in column (3), for the figure and symbol “21%”, the figure and symbol “22%” shall be substituted;

(h) in item 8, in column (2), after the words “upto rupees twenty lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(i) in item 8A, in column (2), after the words “more than rupees twenty lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(j) in item 9, in column (2), after the words and figure “upto rupees 10 lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(k) in item 10, in column (2), after the words “upto rupees twenty lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(l) in item 10A, in column (2), after the words “more than rupees twenty lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(m) in item 11, in column (2), after the words and figure “upto rupees 15 lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(n) in item 12, in column (2), after the words and figure “upto rupees 20 lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(o) in item 12A, in column (2), after the words and figure “more than rupees 20 lakhs”, the words and brackets “(other than electric vehicles)” shall be inserted;

(p) after item 12A, and the entries against it in columns (1), (2) and (3), the following item and entries shall, respectively, be inserted, namely:—

“12B Electric Motor Cabs and Electric Tourist Motor Cabs	5% of the purchase value of the vehicle.”.
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8. *Amendment of Act 30 of 2004.*— In the Kerala Value Added Tax Act, 2003 (30 of 2004),—

(1) in section 2,—

(a) the existing clause (i) shall be renumbered as (ib) and before clause (ib) so renumbered, the following clauses shall be inserted, namely:—

“(i) “Additional Commissioner of State Tax” means any person appointed to be an Additional Commissioner of State Tax under sub-section (3) of section 3 of this Act;

(ia) “Additional Commissioner of State Tax (Appeals)” means any person appointed to be an Additional Commissioner of State Tax (Appeals) under sub-section (3) of section 3 of this Act;”

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

“(iia) “Appellate Authority” means an authority authorised to hear appeals as referred to in section 55;”;

(c) in clause (v), for the word “Commissioner”, the words, “Commissioner of State Tax” shall be substituted;

(d) for clause (vi), the following clause shall be substituted, namely:—

“(vi) “Assistant Commissioner of State Tax” means any person appointed to be an Assistant Commissioner of State Tax under sub-section (3) of section 3;”;

(e) clause (via) shall be omitted;

(f) for clause (xii), the following clause shall be substituted, namely:—

“(xii) “Commissioner of State Tax” means the Commissioner of State Tax appointed as such by the Government;”;

(g) clause (xiii) shall be omitted;

(h) for clause (xvi), the following clause shall be substituted, namely:—

“(xvi) “Deputy Commissioner of State Tax” means any person appointed to be a Deputy Commissioner of State Tax under sub-section (3) of section 3;”;

(i) clause (xvii) shall be omitted;

(j) for clause (xxiv), the following clause shall be substituted, namely:—

“(xxiv) “Joint Commissioner of State Tax” means any person appointed to be a Joint Commissioner of State Tax under sub-section (3) of section 3;”;

(k) for clause (xxiva), the following clause shall be substituted, namely:—

“(xxiva) “Joint Commissioner of State Tax (Appeals)” means any person appointed to be a Joint Commissioner of State Tax (Appeals) under sub-section (3) of section 3;”;

(l) after clause (xlvi), the following clause shall be inserted, namely:—

“(xlvia) “Special Commissioner of State Tax” means any person appointed to be a Special Commissioner of State Tax under sub-section (3) of section 3 of this Act;”;

(m) after clause (xlvii), the following clause shall be inserted, namely:—

“(xlviia) “State Tax Officer” means any person appointed to be a State Tax Officer under sub-section (3) of section 3 of this Act;”;

(2) in section 3,—

(a) in sub-section (1), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (2), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (3),—

(i) for the words “Government shall appoint as many Joint Commissioners, Joint Commissioner (Appeals), Deputy Commissioners, Deputy Commissioner (Appeals), Assistant Commissioner (Appeals), Assistant Commissioners, Commercial Tax Officers”, the words brackets and symbols “The Government shall, by notification, appoint as many Special Commissioners of State Tax, Additional Commissioners of State Tax, Additional Commissioners of State Tax (Appeals), Joint Commissioners of State Tax, Joint Commissioner of State Tax (Appeals), Deputy Commissioners of State Tax, Assistant Commissioners of State Tax, State Tax Officers” shall be substituted;

(ii) for the words “Commissioner may assign”, the words “Commissioner of State Tax may assign” shall be substituted;

(d) in sub-section (4), in the proviso, for the words, brackets and symbol “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(e) in sub-section (5), for the words and symbol “Commissioner or the Deputy Commissioner”, the words “Commissioner of State Tax or the Joint Commissioner of State Tax” shall be substituted;

(3) in section 4, in sub-section (4), in clause (iv), for the words “Commercial Tax Officer”, the words “Assistant Commissioner of State Tax” shall be substituted;

(4) section 8 shall be omitted;

(5) in section 18, in sub-section (1), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(6) section 18C shall be omitted;

(7) in section 20,—

(a) in sub-section (2A), in the proviso, for the word “Commissioner” the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (3), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (4), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(8) in section 20A, in sub-section (1), for the words “Deputy Commissioners”, the words “Joint Commissioners of State Tax” shall be substituted;

(9) in section 23, in sub-section (1), for the words “Deputy Commissioners” the words “Joint Commissioners of State Tax” shall be substituted.

(10) in section 25B, for the words “Deputy Commissioner”, the words “Joint Commissioners of State Tax” shall be substituted;

(11) in section 33,—

(a) in the marginal heading, for the words “Assistant Commissioners”, the words “Deputy Commissioners of State Tax” shall be substituted;

(b) in sub-section (1), for the words “Assistant Commissioner”, the words “Deputy Commissioner of State Tax” shall be substituted;

(12) in section 42, in sub-section (2), in the fourth proviso, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(13) in section 43, in the proviso, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(14) in section 44,—

(a) in sub-section (3), in the proviso, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (7), in clauses (b) and (f), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(15) in section 47,—

(a) in sub-section (3), for the words “or to any check post or to the office of the Commercial Tax Department”, the words “to the office of the State Goods and Services Tax Department” shall be substituted;

(b) in sub-section (5), for the words “Commercial Tax Officer”, the words “State Tax Officer” shall be substituted;

(c) in sub-section (16A), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(16) section 48 shall be omitted;

(17) in section 49,—

(a) in sub-section (1), for the words “Commercial Tax Officer”, the words “State Tax Officer” shall be substituted;

(b) in sub-section (2), for the words “Assistant Commissioner”, the words “Deputy Commissioner of State Tax” shall be substituted;

(c) in sub-section (6), for the words “Deputy Commissioner” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(d) in sub-section (7), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(e) in sub-section (8A), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(18) in section 54, in the proviso, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(19) in section 55,—

(a) in the marginal heading, for the words symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(b) in sub-section (1),—

(1) for the words “above the rank of an Assistant Commissioner”, the words “above the rank of Joint Commissioner of State Tax” shall be substituted;

(2) for clauses (i) and (ii), the following clauses shall be substituted, namely:—

“(i) to the Joint Commissioner of State Tax (Appeals) where such decision or order is passed by any officer upto and including the rank of a Deputy Commissioner of State Tax;

(ii) to the Additional Commissioner of State Tax (Appeals) where such decision or order is passed by the Joint Commissioner of State Tax:”

(3) for the second and third provisos, the following provisos shall be substituted, namely:—

“Provided further that the Appellate Authority may admit an appeal presented after the expiration of the said period if he is satisfied that the appellants had sufficient cause for not presenting the appeal within the said period:

Provided also that a dealer other than those whose cases involving disputed amounts have been settled, may, after the expiration of the said period, even if the appeal filed has not been admitted previously due to any reason, present a fresh appeal before the Appellate Authority on or before 30th September, 2023.”;

(4) before the existing fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that where an appeal filed under this section is pending as on the 1st day of April, 2023, such appeal shall stand transferred to the appropriate authority under this Act and such authority shall consider the same as if it is an appeal filed before it.”;

(c) in sub-section (4),—

(i) in the first proviso, for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(ii) in the second proviso, for the figures, symbol and words “20% of the disputed amount of tax” the words symbols and figures “a pre-deposit amount of 10 per cent of the disputed amount of tax, subject to a maximum of ₹ 5 Crores” shall be substituted;

(d) in sub-section (5),—

(i) for the words symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(ii) in the first proviso, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(iii) in the second proviso, for the words and brackets “Deputy Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(e) in sub-section (6), for the words symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(f) in sub-section (7), for the words symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(20) in section 56,—

(a) in the marginal heading, for the words “Deputy Commissioner” the words “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (1), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(c) in sub-section (2),—

(i) for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(ii) in clause (b), for the words and brackets “Deputy Commissioner (Appeals) or the Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(d) in sub-section (3), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(21) in section 57,—

(a) in the marginal heading, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the words “proceeding to the Deputy Commissioner”, the words “proceeding to the Joint Commissioner of State Tax” shall be substituted;

(ii) in the first proviso, for the words “Provided that the Deputy Commissioner”, the words “Provided that the Joint Commissioner of State Tax” shall be substituted;

(iii) in the second proviso, for the words and brackets “Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(c) in sub-section (3),—

(i) for the words “the Deputy Commissioner may”, the words “the Joint Commissioner of State Tax may” shall be substituted;

(ii) in the proviso, for the words and brackets “Deputy Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(d) in sub-section (4), in the proviso, for the words “The Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(22) in section 58,—

(a) in the marginal heading, for the word “Commissioner” the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(ii) for the words , symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals) ”, the words “Appellate Authority” shall be substituted;

(c) in sub-section (2),—

(i) for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(ii) in clause (b), for the words symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(d) in sub-section (3), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(23) in section 58A,—

(a) in the marginal heading, for the words and brackets “Commissioner suo-motu on the orders passed by Deputy Commissioner (Appeals)”, the words “Commissioner of State Tax suo-motu on the orders passed by Appellate Authority” shall be substituted;

(b) in sub-section (1),—

(i) for the words “Commissioner or any Joint Commissioner”, the words “Commissioner of State Tax or Additional Commissioner of State Tax” shall be substituted;

(ii) for the words and brackets “Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(c) in sub-section (2), for the words “Commissioner or Joint Commissioner”, the words “Commissioner of State Tax or Additional Commissioner of State Tax” shall be substituted;

(d) in sub-section (3), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(24) in section 59,—

(a) in the marginal heading, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (1),—

(i) for the words and brackets “Deputy Commissioner other than an order of Joint Commissioner (Appeals), Deputy Commissioner (Appeals) or Assistant Commissioner (Appeals)”, the words “Joint Commissioner of State Tax other than an order of the Appellate Authority” shall be substituted;

(ii) for the words “such order to Commissioner”, the words “such order to the Commissioner of State Tax” shall be substituted;

(iii) in the proviso, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (3), in the proviso, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(d) in sub-section (4), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(25) in section 60,—

(a) in sub-section (1),—

(i) for the words symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(ii) after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that a dealer other than those whose cases involving disputed amounts have been settled, may, after the expiration of the said period, even if the appeal filed has not been admitted previously due to any reason, present a fresh appeal before the Appellate Authority on or before 30th September, 2023.”;

(iii) in the existing second proviso, for the words “Provided further that”, the words “Provided also” shall be substituted;

(iv) in the existing third proviso, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(b) after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Where the appellant remits a pre-deposit amount of 10 per cent of the disputed amount of tax, subject to a maximum of ₹ 5 Crores, the recovery proceedings for the balance amount shall be deemed to have stayed till disposal of the appeal:

Provided that the pre-deposit amount, if any, already remitted under section 55 shall be adjusted towards the amount to be remitted under this sub-section:

Provided further that, the pre-deposit amount, if any, paid in excess of the amount referred to in this sub-section shall not be refunded till the disposal of appeal:”;

(c) in sub-section (2), for the words symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals) and Assistant Commissioner (Appeals)” wherever it occurs, the words “Appellate Authority” shall be substituted;

(d) in sub-section (9), for the words and symbol “Deputy Commissioner concerned, and the Commissioner”, the words and symbol “Joint Commissioner of State Tax concerned, and the Commissioner of State Tax” shall be substituted;

(26) in section 61,—

(a) in sub-section (4), for the words “Deputy Commissioner ” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(b) in sub-section (5), for the words “Deputy Commissioner ”, the words “Joint Commissioner of State Tax” shall be substituted;

(c) in sub-section (8), for the words “Deputy Commissioner ” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(d) in sub-section (9), for the words “Deputy Commissioner” wherever it occurs, the words “Joint Commissioner of State Tax” shall be substituted;

(e) in sub-section (13), for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(27) in section 62,—

(a) in sub-section (4), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(b) in sub-section (7), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (8), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(28) in section 63, in sub-section (1), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(29) in section 65,—

(a) for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals), Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(b) for the words “Before the Commissioner”, the words “Before the Commissioner of State Tax” shall be substituted;

(30) in section 74, in sub-section (1), in clause (b), in the proviso, for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(31) in section 82, in the proviso, for the words “Deputy Commissioner”, the words “Joint Commissioner of State Tax” shall be substituted;

(32) in section 85,—

(a) in sub-section (2), in clause (i), for the words “Commercial Tax Department of the State”, the words “State Goods and Services Tax Department” shall be substituted;

(b) in clause (x), for sub-clauses (a) and (b), the following sub-clauses shall be substituted, namely:—

“(a) the permission of the Joint Commissioner of State Tax, where such particulars are to be furnished by an officer subordinate to the Joint Commissioner of State Tax; and

(b) the permission of the Commissioner of State Tax, where such particulars are to be furnished by an officer not below the rank of a Joint Commissioner of State Tax:”

(c) in sub-section (3), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted.

(33) in section 93A,—

(a) in sub-section (1), for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(b) in sub-section (2),—

(i) for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(ii) for the words “Commercial Taxes Department”, the words “State Goods and Services Tax Department” shall be substituted;

(34) in section 94,—

(a) in sub-section (1), in clause (e), for the words “Joint Commissioner or Deputy Commissioner nominated by the Commissioner”, the words “Additional Commissioner of State Tax or Joint Commissioner of State Tax nominated by the Commissioner of State Tax” shall be substituted;

(b) in sub-section (2), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted;

(c) in sub-section (5), for the words, symbols and brackets “Joint Commissioner (Appeals), Deputy Commissioner (Appeals), Assistant Commissioner (Appeals)”, the words “Appellate Authority” shall be substituted;

(d) in sub-section (6), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(e) in sub-section (7), for the word “Commissioner”, the words “Commissioner of State Tax” shall be substituted;

(f) in sub-section (8), for the word “Commissioner” wherever it occurs, the words “Commissioner of State Tax” shall be substituted.

9. *Amendment of Act 8 of 2007.*—In the Kerala Road Safety Authority Act, 2007 (8 of 2007),—

For the existing Schedule, the following schedule shall be substituted;

“SCHEDULE

(See Section 10)

Serial No.	Class of Motor Vehicles	Rate of Cess (In Rupees)
1	Heavy Motor Vehicle	500
2	Medium Motor Vehicle	300
3	Light Motor Vehicle	200
4	Two Wheeler	100”

10. *Amendment of Act 21 of 2008.*—In the Kerala Finance Act, 2008 (21 of 2008), in section 6, after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) (1) There shall be levied and collected, a cess, from the dealers who are liable to pay tax,—

(i) under clause (a) of sub-section (1) of section 5 of the Kerala General Sales Tax Act, 1963 (15 of 1963), at the rate of two rupees per litre of High Speed Diesel Oil and Petrol falling under sub-entries (ii) and (iii) of serial number 1 of the schedule of the Kerala General Sales Tax Act, 1963 (15 of 1963);

(ii) under clause (b) of sub-section (1) of section 5 of the Kerala General Sales Tax Act, 1963 (15 of 1963), at the rate of,—

(a) twenty rupees per bottle of foreign liquor, in the case where the maximum retail price for one bottle of foreign liquor falling under serial number 2 of the schedule of the Kerala General Sales Tax Act, 1963 (15 of 1963) is of and above ₹ 500 but not exceeding ₹ 999;

(b) forty rupees per bottle of foreign liquor, in the case where the maximum retail price for one bottle of foreign liquor falling under serial number 2 of the schedule of the Kerala General Sales Tax Act, 1963 (15 of 1963) is of and above ₹ 1000;

(2) The cess so collected shall be in addition to the cess, if any, collected under sub-section (1);

(3) in sub-section (4) of section 6 of the Kerala Finance Act, 2008 (21 of 2008) after the words, brackets and figure “sub-section (1)”, the words, brackets and figure “and sub-section (2A)” shall be inserted.”.

11. Amendment of Act 20 of 2017.—In the Kerala State Goods and Services Tax Act, 2017 (20 of 2017),—

(1) in section 10,—

(a) in sub-section (2), in clause (d), the words “goods or” shall be omitted;

(b) in sub-section (2A), in clause (c), the words “goods or” shall be omitted;

(2) in section 16, in sub-section (2),—

(i) in the second proviso, for the words “added to his output tax liability, along with interest thereon”, the words and figures “paid by him along with interest payable under section 50” shall be substituted;

(ii) in the third proviso, after the words “made by him”, the words “to the supplier” shall be inserted;

(3) in section 17,—

(a) in sub-section (3), in the Explanation, for the words and figure “except those specified in paragraph 5 of the said schedule”, the following shall be substituted, namely:—

“except,—

(i) the value of activities or transactions specified in paragraph 5 of the said schedule; and

(ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said schedule”;

(b) in sub-section (5), after clause (f), the following clause shall be inserted, namely:—

“(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013”;

(4) for section 23, the following section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely:—

“23. *Persons not liable for registration.*—(1) The following persons shall not be liable to registration, namely:—

(i) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act, 2017;

(ii) an agriculturist, to the extent of supply of produce out of cultivation of land;

(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 and section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.”;

(5) in section 37, after sub-section (4), the following sub-section shall be inserted, namely:—

“(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.”;

(6) in section 39, after sub-section (10), the following sub-section shall be inserted, namely:—

“(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.”;

(7) In section 44, the existing provision shall be numbered as sub-section (1) thereof, and after sub-section (1) so re-numbered, the following sub-section shall be inserted, namely:—

“(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish

an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”;

(8) in section 52, after sub- section (14), the following sub-section shall be inserted, namely:—

“(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”;

(9) in section 54, in sub- section (6) the words “excluding the amount of input tax credit provisionally accepted,” shall be omitted;

(10) in section 56, for the words “ from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax”, the words “for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed” shall be substituted;

(11) in section 73,—

a) in the marginal heading, for the words “wilful misstatement ”, the words and symbol “wilful-misstatement” shall be substituted;

b) in sub-section (1), for the words “wilful misstatement”, the words and symbol “wilful-misstatement” shall be substituted;

(12) in section 74,—

a) in the marginal heading, for the words, “wilful misstatement ”, the words and symbol “wilful-misstatement” shall be substituted;

b) in sub-section (1), for the words “wilful misstatement”, the words and symbol “wilful-misstatement” shall be substituted.

(13) in section 122, after sub- section (1A), the following sub-section shall be inserted, namely:—

“(1B) Any electronic commerce operator who,—

(i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;

(ii) allows an inter-state supply of goods or services or both through it by a person who is not eligible to make such inter-state supply; or

(iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act;

Shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”;

(14) in section 132, in sub-section (1),—

(a) clauses (g), (j) and (k) shall be omitted;

(b) in clause (l), for the words, brackets and letters “clauses (a) to (k)”, the words, brackets and letters “clauses (a) to (f) and clauses (h) and (i)” shall be substituted;

(c) in clause (iii), for the words “any other offence”, the words, brackets and letter “an offence specified in clause (b)” shall be substituted;

(d) in clause (iv), the words, brackets and letters “or clause (g) or clause (j)” shall be omitted;

(15) in section 138,—

(a) in sub-section (1), in the first proviso,—

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;”;

(ii) clause (b) shall be omitted;

(iii) for clause (c), the following clause shall be substituted, namely:—

“(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;”;

(iv) clause (e) shall be omitted;

(b) in sub-section (2), for the words “ten thousand rupees or fifty per cent of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent of the tax, whichever is higher”, the words “twenty-five per cent of the tax involved and the maximum amount not being more than one hundred per cent of the tax involved” shall be substituted;

(16) after section 158, the following section shall be inserted, namely:—

“158A. *Consent based sharing of information furnished by taxable person.*—(1) Notwithstanding anything contained in sections 133, 152 and 158, the

following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

(a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;

(b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;

(c) such other details as may be prescribed;

(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—

(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and

(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient;

in such form and manner as may be prescribed;

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.”.

(17) Retrospective exemption to certain activities and transactions in Schedule III.—

(1) in Schedule III, paragraphs 7 and 8 and the Explanation 2 thereof [as inserted vide section 31 of the Kerala State Goods and Services Tax (Amendment) Act, 2018 (36 of 2018)] shall be deemed to have been inserted therein with effect from the 1st day of July, 2017;

(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

12. *Special provision for filing of appeal.*—Notwithstanding anything contained in sub-section (1) of section 174 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and in the Kerala Tax on Luxuries Act, 1976 (32 of 1976) (hereinafter referred to as “the repealed Act”) and the rules made thereunder or in any judgment, decree or order of any court, tribunal or appellate authority,—

(a) (1) A dealer, other than those whose cases involving disputed amounts have been settled, may, after the expiration of the period mentioned under sub-section (1) of section 7 of the repealed Act, even if the appeal filed under sub-section (1) of section 7 of the repealed Act has not been admitted previously due to any reason, present a fresh appeal before the Appellate Authority on or before 30th September, 2023:

Provided that the Appellate Authority shall consider the appeal filed under this sub-section as if it is an appeal filed under sub-section (1) of section 7 of the repealed Act.

(2) Where the appellant remits a pre-deposit amount of 10 per cent of the disputed amount of tax, subject to a maximum of ₹ 5 Crores further proceedings against recovery of balance amount payable under the repealed Act shall stand stayed till disposal of the appeal.

(b) (1) A dealer, other than those whose cases involving disputed amounts have been settled, may, after the expiration of the period mentioned under sub-section (1) of section 7A of the repealed Act, even if the appeal filed under sub-section (1) of section 7A of the repealed Act has not been admitted previously due to any reason, present a fresh appeal before the Appellate Tribunal on or before 30th September, 2023:

Provided that the Appellate Tribunal shall consider the appeal filed under this sub-section as if it is an appeal filed under sub-section (1) of section 7A of the repealed Act.

(2) Where the appellant remits a pre-deposit amount of 10 per cent of the disputed amount of tax under the repealed Act, subject to a maximum of ₹ 5 Crores, the recovery proceedings for the balance amount payable under the repealed Act shall be deemed to be stayed till the disposal of the appeal:

Provided that the pre-deposit amount, if any, already remitted under second proviso to sub-clause (2) of clause (a) shall be adjusted towards the amount to be remitted under this sub-clause:

Provided further that, the pre-deposit amount, if any, paid in excess of the amount referred to in this sub-clause shall not be refunded till the disposal of the appeal.
