

THE KERALA GENERAL SALES TAX (AMENDMENT) BILL, 2024

(As passed by the Assembly on the 7th day of October, 2025)

A

BILL

further to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS, it is expedient further to amend the Kerala General Sales Tax Act, 1963 for the purposes hereinafter appearing;

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

1. *Short title and commencement.*—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 2025.

(2) It shall come into force at once.

2. *Amendment of section 5.*—In section 5, in sub-section (1), in the explanation (b), after the words and symbol “means and includes wine,”, the words and symbols “Horti-wine,” shall be inserted.

3. *Amendment of the schedule.*—In the schedule, —

(a) in serial number 2, under the heading “Foreign Liquor”, in the item (iv), after the word “Wine”, the words and symbol “including horti-wine” shall be inserted;

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

“(ia) “Horti-wine” shall have the same meaning as assigned to it in clause (g) of rule 2 of the Kerala Small Scale Winery (for production of horti-wine from tropical fruits and agricultural products of Kerala) Rules, 2022.”.