

# **THE KERALA TAX ON ENTRY OF GOODS INTO LOCAL AREAS ACTS, 1994**

(Act 15 of 1994)

[An Act to provide for the levy of tax on the entry of goods into local areas for consumption, use or sale therein]

Preamble. - WHEREAS it is expedient to provide for the levy of tax on the entry of goods into local areas;

Be it enacted in the Forty-fifth Year of the Republic of India as follows:-

## **CHAPTER 1**

### **PRELIMINARY**

**1. Short title, extent and commencement.** - (1) This Act may be called the Kerala Tax on Entry of Goods into Local Areas Act, 1994.

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

(3) It shall come into force at once.

**2. Definitions.** - (1) In this Act, unless the context otherwise requires:-

(a) '**Accessories**' means car air conditioner, music system or any other article fitted to a motor vehicle, which is not included in the original invoice;

(b) '**Appellate authority**' means an appellate authority appointed under section 6;

(b a) '**Appellate Tribunal**' means the Appellate Tribunal appointed under section 4 of the Kerala General Sales Tax Act 1963. (15 of 1963);

(c) '**Assessing authority**' means an assessing authority appointed under section 5;

(d) '**Entry of goods into a local area**' with all its grammatical variations and cognate expressions, means entry of goods into a local area from any place outside the State for use consumption or sale therein;

(e) '**General Sales Tax Act**' means the Kerala General Sales Tax Act, 1963 (15 of 1963);

(ee) "**Goods**" means the goods mentioned in the Schedule;

(f) '**Government**' means the State Government;

(g) '**Importer**' means a person who brings or causes to be brought any goods whether for him self or on behalf of his principal or any other person, into a local area, from any place outside the State for use, consumption, or sale therein or who owns the goods at the time of entry into the local area;

(h) '**Local area**' means the area of jurisdiction of a local authority;

(i) '**Local authority**' means a Grama Panchayat constituted 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);

(j) '**Motor vehicle**' means a motor vehicle as defined in clause (28) of section 2 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);

(k) '**Notification**' means a notification published in the Gazette;

(l) '**Person**' includes any company or association or body of individuals whether incorporated or not, a firm, a local

authority, the Government of any other State or Union Territory;

(m) '**Prescribed**' means prescribed by rules made under this Act;

(n) '**Purchase value**' means the value of the goods, as ascertained from the original invoice and includes insurance, excise duties, countervailing duties, sales tax, transport fee, freight charges and all other charges incidentally levied on the purchase of the goods and in the case of a motor vehicle includes the value of accessories fitted to the vehicle;

Provided that, where the purchase value of the goods is not ascertainable on account of non-availability or non-production of the original invoice or when the invoice produced is proved to be false or if the goods are acquired or obtained otherwise than by way of purchase, then the purchase value shall be the value or price at which the goods of like kind or quality is sold or is capable of being sold, in open market.

(nn) '**Schedule**' means the Schedule to this Act;

(o) '**State**' means the State of Kerala;

(p) '**Tax**' means tax payable under this Act.

(2) Words and expressions used, but not defined in this Act and defined in the Kerala General Sales Tax Act, shall have the meanings respectively assigned to them under that Act.

## **CHAPTER II**

### **LEVY OF TAX**

**3. Levy of tax:** - (1) Subject to the provisions of this Act, there shall be levied and collected a tax on the entry of any goods into any local area for consumption, use or sale therein. The tax on such goods shall be at such rate or rates as may be fixed by the Government by notification, on the purchase value of the goods but not exceeding the tax payable for the goods as per the Schedule to the Kerala General Sales Tax Act, 1963 or the Kerala Value Added Tax Act, 2003.

Provided that no tax shall be levied and collected in respect of any motor vehicle which was registered in any Union Territory or any other State under the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), prior to a period of fifteen months or more from the date on which it is registered in the State.

Provided further that no tax shall be levied and collected in respect of any goods which is the property of the Central Government or which is used exclusively for purposes relating to the defense of India.

(2) The tax shall be payable by the importer in such manner and within such time as may be prescribed.

**4. Reduction in tax liability.** - Where an importer of any goods liable to pay tax under this Act, being a dealer in such goods becomes liable to pay tax under the Kerala General Sales Tax Act, 1963 (Act 15 of 1963) or the Kerala Value Added Tax Act, 2003 (Act 30 of 2004) as a result of the sale of such goods, then the amount of tax payable under the said Act shall be reduced by the amount of tax paid under this Act.

### **CHAPTER III**

#### **TAX AUTHORITIES**

**5. Assessing authorities.** - The Government may, by notification, appoint the officers of the Agricultural Income Tax

and Commercial Tax Department not below the rank of the Sales Tax Officer to be the assessing authorities for the purposes of this Act and may assign to them such local area or local areas as may be specified in such notification.

**6. Appellate authorities.** - The Government may, by notification, appoint such officers of the Agricultural Income Tax and sales Tax Department of the rank of Assistant Commissioner or Deputy Commissioner of Sales tax to be the appellate authorities for the purposes of this Act and may assign to them such local area or local areas as may be specified in such notification.

## **CHAPTER IV**

### **RETURNS, ASSESSMENT, PAYMENT, RECOVERY AND REFUND OF TAX**

**7. Returns** - (1) Every person liable to pay tax under this Act shall furnish returns in such form, for such period, by such dates and to such authority, as may be prescribed.

(2) If any person liable to pay tax under this Act, having furnished a return under sub-section (1), discovers any omission or incorrect statement therein, he may furnish a revised return before the expiry of three months from the last date prescribed for furnishing the return under that sub-section.

**8. Assessment.** - (1) The amount of tax due from a person liable to pay tax under this Act shall be assessed separately for such period as may be prescribed.

(2) If the assessing authority is satisfied that the return furnished by a person liable to pay tax is correct and complete, he shall assess the amount of tax due from the person on the basis of such return.

(3) If the assessing authority is of opinion that the return furnished by a person liable to pay tax is not correct and

complete, he shall serve on such person, in the prescribed manner, a notice requiring him, on a date and, at a place specified therein, to attend and produce or cause to be produced, all evidences on which the said person relies in support of his return, or to produce such evidence as is specified in the notice and on the date specified in the notice, and as soon as may be, thereafter, the assessing authority shall, after considering all the evidences which may be produced, assess the amount of tax due from the person.

(4) If a person fails to comply with the requirements of any notice issued under sub-section (3), the assessing authority shall determine the purchase value of the goods under the proviso to clause (n) to section 2 to the best of his judgments and assesses the amount of tax due from him.

(5) No order of assessment under sub-section (3) or sub-section (4) for any period shall be made after the expiry of three years from the last date prescribed for filing of returns for that period. If, for any reason, such order is not made within the period aforesaid, then the return so filed shall be deemed to have been accepted as correct and complete for assessing the tax due from such person.

**9. Reassessment.** -If, after a person liable to pay tax has been assessed under section 8 for any period, the assessing authority has reason to believe that any purchase value or part thereof has, in respect of that period, escaped assessment or has been under assessed or assessed at a lower rate, then the assessing authority may, within five years from the date of the order of assessment of the particular period and after giving the person a reasonable opportunity of being heard, reassess the tax due from him.

**9A. Inspection of vehicle.** - (1) Subject to the provisions contained in section 3 of the Act, any officer, not below the rank of an Assistant Commissioner of the Commercial Taxes Department, authorised in this behalf by the Government, may intercept any motor vehicle, or motor vehicle carrying goods and verify the documents relating to the vehicle and the

goods to satisfy himself that there is no evasion of tax due under this Act.

(2) The driver of the vehicle, when so required by the offices authorised under sub-section (1) shall stop the vehicle at any place for the purpose of enabling such officers to verify the documents.

(3) If on verification of such documents, the authorised officer is satisfied that there is an attempt to evade the tax due under this Act, such officer may require the owner of the vehicle or owner of the goods either directly or through the driver of the vehicle to adduce such other evidence to show that there is no attempt to evade the tax due under this Act.

(4) If on consideration of such evidence the authorised officer is satisfied that tax under this Act is payable on such motor vehicle, or goods he shall by an order in writing direct the owner of the vehicle to pay the tax due on the motor vehicle:

Provided that no such order shall be passed unless the owner of the vehicle or any person duly authorised by him has been afforded a reasonable opportunity of being heard.

**Explanation.**- The expression 'owner' for the purpose of this section shall be the owner as defined in clause (30) of section 2 of the Motor Vehicles Act, 1988 (Central Act 5 of 1988).

**9B. Disposal of detained goods:** - (1) The owner of the goods or his representative or other person in charge of the vehicle or vessel who imports goods mentioned in the Schedule to the Act shall stop the Vehicle or vessel at the check post or other point of entry into the local area and the officer in charge of the check post or any other officer not below the rank of 'Sales Tax inspector/ Assistant Sales Tax Officer may, if he finds on verification of documents that the import of goods attract liability under this act or there in an attempt to evade tax under this act, issue notice directing the owner of the goods or his representative or the person in charge of the vehicle or vessel requiring to remit entry tax liable under this Act.

(2) If the owner of the goods or his representative or the person in charge of the vehicle or vessel does not remit the required amount of tax within 14 days from the date of stopping the vehicle or vessel, the officer not below the rank of Sales Tax Inspector may, by order, seize the goods and forward the records to the Officer superior to him to pass order assessing the tax liable under this Act.

(3) The officer to whom the records were transferred shall pass appropriate orders and direct the owner of the goods to remit the tax assessed if any, within 30 days.

(4) If the tax assessed is not remitted within the period mentioned in the order, the goods seized under sub-section (2) shall be sold by the officer who assessed the tax by public auction to the highest bidder and the sale proceeds shall be remitted in the Government Treasury.

(5) 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 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 or otherwise than by sale in the Government Treasury.

**10. Payment of tax:** - (1) The tax shall be paid in the manner herein after provided.

(2) A person liable to pay the tax shall, before furnishing returns as required by sub-section (1) of section 7, pay into the Government Treasury or any Bank notified by Government, in the prescribed manner, the whole of the amount of tax due from him according to such return.

(3) If a person liable to pay the tax, furnishes a revised return in accordance with sub-section (2) of section 7, and if such revised return shows that a higher amount of tax than that already paid is payable, he shall pay into Government Treasury or any Bank notified by Govt., in the prescribed

manner, the difference in the amount of tax according to such revised return.

(4) The amount of-

(i) the tax due, where return has been furnished without full payment thereof;

(ii) the difference in the tax assessed under section 8 or reassessed under section 9 for any period and the sum already paid by the person in respect of such period, and;

(iii) the penalty, if any, levied under section 15, shall be paid by the person into the Government Treasury or any Bank notified by Government, by such date which shall be after thirty days from the date of service of the notice, as may be pacified in the notice issued by the assessing authority for this purpose.

(5) Any tax or penalty which remains unpaid after the date specified in the notice for payment, shall be recoverable as if it were an arrear of public revenue due on land.

**10A. 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 importer 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 importer 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 importer, 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 importer 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 importer 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 importer 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 importer 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 importer 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 importer 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.

**11. Refund of tax:** -The assessing authority shall refund to a person the amount of the tax and the penalty, if any, paid by such person in excess of the amount due from him for any period and the refund may be either by cash payment or, at the option of the person, by deduction of such excess from the amount of the tax and the penalty, if any, due from that person in respect of any other period:

Provided that the assessing authority shall first apply such excess towards the recovery of any amount due in respect of which a notice under sub-section (4) of section 10 has been issued, and shall then refund the balance, if any.

**11A. Refund of tax in the case of temporary use.**- Where tax has been paid by any importer on the entry of any goods into the State for temporary use, the tax so paid shall be refunded to him, with permission of the Commissioner of Commercial Taxes, if the goods so imported are sent back from the State within a period of one month subject to such conditions as may be prescribed.

**12. Exemptions:** - Subject to such conditions as they may impose, the Government may, if it is necessary so to do in the public interest, by notification, exempt either prospectively or retrospectively any specified class of importers from payment of the whole or part of the tax payable under this Act.

## **CHAPTER V**

### **APPEALS AND REVISION**

**13. Appeals.** - (1) An appeal from every original order under this Act shall lie before the Appellate Assistant Commissioner or Deputy Commissioner (Apples) as the case may be.

(2) No appeal shall be entertained by the Appellate Assistant Commissioner or Deputy Commissioner (Apples) unless it is filed within thirty days from the date of receipts of the order appealed against by the assessee accompanied by a fee of rupees three hundred and unless the entire amount of the tax and penalty, if any has been remitted by the assessee in the Government Treasury or any Bank notified by the Government in this behalf.

(3) Every authority referred to in Sub-Section (1) shall, subject to such rules, as may be made in this behalf, have the following powers, namely: -

(a) in an appeal against an order, to confirm, reduce, enhance or annul the assessment, or set aside the assessment and refer the case back to the assessing authority for making a fresh assessment in accordance with the direction given by it or him; and,

(b) in any other case, to pass such orders in the appeal as may be deemed just and proper.

**14. Revision by the Commissioner of Commercial Taxes suo motu:** - (1) The Commissioner of Commercial Taxes may suo motu call for and examine the records of the proceedings or any order made by any authority subordinate to him which in his opinion is prejudicial to revenue collection and pass such orders thereon as he thinks just and proper.

(2) the Commissioner shall not pass any order under sub-section (1) if,-

(a) the time for filing appeal against the order of the assessing authority has not expired,

(b) on any point which has been made the subject of an appeal before the appellate authority.

(c) more than four years have elapsed after the passing of the order referred to therein.

(3) No order under this Section adversely affecting any person shall be passed under this section unless that person has been afforded a reasonable opportunity of being heard.

**14A. Appeal to Appellate Tribunal:** - (1) Any person aggrieved by an order passed under section 13 may, within a period of sixty days from the date of receipt of the order by him, appeal against such order to the Appellate Tribunal, in such manner as may be prescribed:

Provided that, the Appellate Tribunal may admit an appeal presented after the expiration of the said period if it is satisfied that the appellant has sufficient cause for not presenting the appeal within the said period.

(2) Every appeal shall be in the prescribed form and shall be verified in such manner as the case may be presented, and shall be accompanied by a fee of Rupees Seven Hundred.

(3) 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; or
  - (ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such enquiry as may be directed; or
  - (iii) pass such other orders as it may think fit; or
- (b) In the case of any 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 the matter is pending for decision before the High Court or the Supreme Court as the case may be, the Appellate Tribunal may defer the hearing of the appeal

before it, till the matter is finally disposed of by the High Court or the Supreme Court as the case may be.

(4) Every order passed by the Appellate Tribunal under sub-section (3) shall be communicated in the manner prescribed to the appellant, respondent, the authority from whose order the appeal was preferred, the Deputy Commissioner concerned and to the Commissioner of Commercial Taxes.

**14AA.** Non withstanding anything contained in section 13 and 14A of this Act, any appeal or revision pending before any authority under this Act as on 31<sup>st</sup> day of March 2004 shall be finally disposed of by such authority on or before 31<sup>st</sup> day of March 2006.

**14AB. 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 section 14A 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 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 two thousand rupees.

(3) If the High Court, on perusing 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.

**14AC. Revision petitions to the High Court to be heard by a Bench of not less than two judges.** - Every revision preferred to the High Court under section 14AB shall be heard by a Bench of not less than two judges, and in respect of such revision petition, the provisions of section 98 of the Code of Civil Procedure, 1908 (Central Act 5 of 1908) shall, so far as may be, apply.

**14B. Fee for interlocutory applications:** - 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 Appellate Authority	One hundred fifty rupees
(b) Before the Appellate Tribunal	One hundred fifty rupees
(c) Before the Commissioner of Commercial Taxes	Two hundred and fifty rupees

## **CHAPTER VI**

### **PENALTY**

**15. Penalty:** - (1) Where any person liable to pay tax under this Act fails to comply with any of the provisions of this Act, the assessing authority may, after giving such person a reasonable opportunity of being heard, by order, in writing, impose on him, in addition to any tax payable, a sum by way of penalty not exceeding twice the amount of tax.

**15A. Interest on Default:** 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 there under and in other cases within the time specified therefore in the notice of demand, the dealer or other person shall pay, simple interest at the rate of twelve per cent per annum on the tax or other amount defaulted.

## **CHAPTER VII**

### **MISCELLANEOUS**

**16. Officers and employees to be public servants:** - All officers and employees acting under the provisions of this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (Central Act 45 of 1860).

**17. Protection of action taken in good faith:** - No suit, prosecution or other legal proceedings shall lie against the Government or any officer or employee for anything which is, in good faith, done or intended to be done under this Act.

**18. Restriction on registration:** - Notwithstanding anything contained in any other law for the time being in force, where the liability to pay tax in respect of a motor vehicle or body built on a motor vehicle arises under this Act and such motor vehicle or body built on motor vehicle is required to be registered in the State under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), no registration authority shall register such motor vehicle with body built on motor vehicle, unless the person concerned furnishes a certificate or payment of such taxes due under the Act, issued by the competent authority of the Commercial Taxes Department.

**18A. Persons entitled to appear before Authorities :-** (1) Any person entitled or required to appear before any authority 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 authorised by him in writing in this behalf; or

(b) by a legal practitioner; or

(c) by a chartered accountant or a cost account duly authorised by him in writing in this behalf; or

(d) by a sales tax practitioner duly authorised by him in writing in this behalf.

(2) The authorization referred to in sub-section (1) shall be in such form and accompanied by such fee as may be prescribed.

**19. Power to make rules:-** (1) The Government may, by notification, make rules, either prospectively or retrospectively, for carrying out the purpose of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for the following matters, namely:-

- (a) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;
  - (b) all matters expressly required or allowed by this Act to be prescribed;
  - (c) generally regulating the procedure to be followed and the forms to be adopted in the proceedings under this Act;
  - (d) any other matter including levy of fees for which there is no specific provision in this Act and for which provision is, in the opinion of the Government, necessary for giving effect to the purpose of this Act and
  - (e) the procedure for any other matter incidental to the disposal of appeal and the value of court-fee stamp which a memorandum of appeal or revision should bear.
- (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 modifications in the rule or decides that the 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 rule.

**20. Power to amend the schedule.** - The Government may, by notification in the Gazette, add, omit or amend any entry in the schedule to this Act, but not so as to enhance the rate in any case.

(2) Where a notification has been issued under sub-section (1), there shall, unless the notification is in the meantime rescinded, be introduced the Legislative Assembly as soon as

may be, but in any case during the next session of the Assembly following the date of issue of the notification a Bill to give effect to the addition, omission or amendment of the entries in the schedule specified in the notification and the notification shall cease to have affect when such Bill becomes law, whether with or without modification, but without prejudice to the validity of anything previously done there under.

Provided that if the notification under sub-section (1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Assembly during that section.

Provided further that where for any reason a Bill as a foresaid does not become Law within six months from the date of its introduction in the Legislative Assembly, the notification shall cease to have affect on the expiration of the said period of six months.

**21. Authority:** - (1) The Commissioner of Commercial Taxes shall have and exercise all the powers and shall perform all the duties conferred or imposed upon it by or under this Act.

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

(3) The Commissioner may,-

(a) Call for returns from such officers and persons;

(b) Make and issue general rules and prescribed 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 the proper administration of the Act;

(d) The Commissioner shall have power to order refund of Entry tax paid, in cases where the goods are proved to be transported for the purpose of "replacement".

## **THE SCHEDULE**

(Section 2 (ee))

Goods on which tax is leviable under section 3

1. Motor vehicles.
2. Cement including White Cement.
3. Refrigerator its parts and accessories.
4. Washing Machine.
5. Marble slabs, Marble tiles.
6. Cudappa stones ,Kotta Stones, any other similar stones and Slabs.
7. Mosaic tiles and Mosaic chips.
8. Glazed tiles, Ceramic tiles and all types of wall or floor tiles.
9. iron and steel falling under item (iv) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) and taxable under the Kerala Value Added Tax Act, 2003 (30 of 2004).
10. Granite slab.
11. Air conditioner its parts and accessories.
12. Sodium silicate ( $\text{Na}_2 \text{Si O}_4$ ) , ( $\text{Na}_2 \text{Si O}_3$ ) in all its form whether called soluble glass, water glass, sodium glass or by any other name.

13. Furnace Oil, Other Heavy ends of crude oil distillation and Low Sulpher Heavy stock.
14. High Speed Diesel.
15. Computers, Components and Parts.
16. Photocopier/Xerox Machines.
17. FAX machine.
18. Scanning Machine including photo imaging machine not elsewhere mentioned in the schedule.
19. Generator – whether assembled or unassembled.
20. Inverter including UPS.
21. Other Machinery.
22. Chassis of motor vehicle.
23. Body built on chassis of motor vehicles including components parts accessories kits or otherwise.
24. Furniture-whether assembled or unassembled.
25. Paints of all descriptions.
26. Electrical goods, instruments, apparatus, appliances, hotplates, lighting bulbs, electrical earthen wire, porcelain and all other accessories and components parts either as a whole or in part.
27. Water supply and sanitary equipments and fittings.
28. Oil, edible and inedible, including refined and hydrogenated oil and margarine.
29. Timber.

30. Granite matal, chips and powder.
31. Ready mix concrete.
32. Fans, Grinders, Cocking ranges, Water heaters, Electrical wiring cables and ACSR conductors.
33. Live chicken and meat.
34. Petroleum products namely :-
  - (i) High speed Diesel oil
  - (ii) Kerosene
  - (iii) Motor sprit including Light Diesel Oil (LDO) and excluding Petrol, aviation trubine fuel and high speed diesel oil
  - (iv) Naphtha
  - (v) Petrol other than Naphtha
  - (vi) Other petroleum products not elsewhere mentioned in this Schedule.
  - (vii) Aviation Turbine Fuel including Aviation Gasoline.
  - (viii) Liquefied Petroleum Gas
  - (ix) Lubricating Oil, Grease, Break Fluid, Transformer Oil and other Quenching Oils.
35. Computer paper.
36. Caustic Soda.
37. Battery other than dry Cell and button Cell.
38. Medical equipments, Hospital equipments, Surgical equipments (other than consumable or disposable) including Dental Chair.
39. Readymade garments and hosiery goods.

40. Weighing Machine, Weighing Bridges, parts and accessories thereof.
41. Automatic Teller Machines.
42. Automotive LPG.
43. Liquefied Natural Gas (Compressed Natural Gas).
44. Photographic processing units of all kinds, its parts and accessories.
45. Optical fiber cables.
46. Mobile phones.
47. Pollution testing equipment for motor vehicles.
48. White Cement.
49. Lift, Elevators and Escalators operated by electrical, hydrolic and other mechanical powers.
50. Omitted.
51. Currency counting machine.
52. Steam Boilers.
53. V-SAT Antenna, Dish Antenna and signal transmission equipment.
54. Cables for telecommunication.
55. Doors and windows other than those made of iron and steel.
56. Doors and windows made of iron and steel.
57. Transmission towers including those in dismantled form.
58. Graphic art film.

59. X-ray and CT Scan films.
60. Scientific and Laboratory equipments.
61. Electronic goods.
62. Machineries.
63. Fire Works including coloured matches.
64. Glasses.
65. Motor Vehicle spares.
66. Linoleum and Flexible flooring materials.
67. Paper bags.
68. Atta, maida, sooji.
69. Paper and Paper products excluding newsprint imported by Newspaper publishers.
70. Copra and Coconut Oil.
71. Plastic and PVC Pipes and fittings.
72. Arecanut.
73. Pepper.
74. Aerated Drinks.
  - (a) Mineral Water
  - (b) Packaged Drinking Water
  - (c) Branded Soft drinks excluding soda
75. Granite Tiles.
76. Dish Washer.
77. Health Drinks
  - Boost, Bournvita, Complan, Horlicks and similar other items.

78. Micro ovens and other Ovens Cookers, Cooking plates,  
Boiling rings, grillers and roaster.

79. Vacuum Cleaners.

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