

GOVERNMENT OF KERALA
TAXES (B) DEPARTMENT
NOTIFICATION

GO(P) No13/2006/TD

Dated, Thiruvananthapuram,1st February,2006

SRO No.88/2006.- In exercise of the powers conferred by section 98 of the Kerala Agricultural Income Tax Act,1991 (15 of 1991), the Government of Kerala hereby make the following rules further to amend the Kerala Agricultural Income Tax Rules, 1991, issued under notification G.O(P) No.75/91/TD Dated 31st March 1991 and published as SRO No.467/91 in the Kerala Gazette Extraordinary No. 454dated 31st March,1991, namely:-

RULES

1. Short title and commencement:- (1) These rules may be called the Kerala Agricultural Income Tax (Amendment) Rules, 2006.
(2) These shall come into force at once.

2. Amendment of the Rules,- In the Kerala Agricultural Income Tax Rules, 1991
 - (a) in clause (a) of Rule 76 for the words, “the Appellate Assistants Commissioner” the words and brackets “the Deputy Commissioner (Appeals)” shall be substituted.
 - (b) in clause (b) of Rule 76 for the words “Deputy Commissioner” the words and brackets “the Deputy Commissioner (Appeals)” shall be substituted.
 - (c) In Rule 77 for the words “rupees two hundred “ the words “rupees three hundred” shall be substituted.
 - (d) In Rule 82 for the words “the Appellate Assistant Commissioner or the Deputy Commissioner” the words and brackets “the Deputy Commissioner (Appeals)” shall be substituted.
 - (e) In Rule 83 for the words “the Appellate Assistant Commissioner or the Deputy Commissioner” the words and brackets “the Deputy Commissioner (Appeals)” shall be substituted.
 - (f) In Rule 89 for the words “rupees five hundred” the words “rupees seven hundred” shall be substituted.
 - (g) In sub-rule (2) of Rule 91 for the words “rupees five hundred the words “rupees seven hundred” shall be substituted.

By order of the Governor

Secretary to Government

Explanatory Note

(This does not form part of the notification but is intended to indicate its general purport)

As per Finance Act 2004 certain amendments were made to the Kerala Agricultural Income Tax Act, 1991. First appeal fee had been enhanced from rupees two hundred to rupees three hundred and fee for appeal to Appellate Tribunal and fee for revision from Rupees five hundred to Rupees seven hundred and as per the Kerala Agricultural Income Tax (Amendment) Act, 2005 appellate power under the Act has been assigned to the Deputy Commissioner (Appeals)

To carry out the above purposes the Government have decided to make necessary amendments in the Kerala Agricultural Income Tax Rules,1991.

This notification is intended to achieve the above object.

