

GOVERNMENT OF KERALA

Taxes (B)Department

NOTIFICATION

GO(P) No...76/2006/TD

Dated, Thiruvananthapuram,28th July, 2006

SRO No...567/06.- In exercise of the powers conferred by section 19 of the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) the Government of Kerala hereby make the following rules further to amend the Kerala Tax on Entry of Goods into Local Areas Rules 1994, Namely;-

RULES

1. Short title and commencement

1. These rules may be called the Kerala Tax on Entry of Goods into Local Areas (Amendment) Rules 2006.
2. They shall come in to force with effect from 1st April 2005

2. Amendment of Rules;- In the Kerala Tax on Entry of Goods into Local Areas Rules, 1994 namely:-

(1). In sub-rule (2) of Rule 2,-

- (a) after the words “Kerala General Sales Tax Rules, 1963” the words “and Kerala Value Added Tax Rules 2005”, shall be inserted.
- (b) The words “in respect of the provision connected with the said Rules” shall be inserted at the end.

(2) In Rule 4,-

(a) in sub-rule (1) –

- (i) After the words, figures and brackets “Kerala General Sales Tax Act, 1963 (15 of 1963)” the words, figures and brackets “and Kerala Value Added Tax Act, 2003 (30 of 2004)” shall be inserted
- (ii) the words “or accompanied by a crossed demand draft drawn in favour of the assessing authority on any nationalized Bank in full satisfaction of the amount of the said tax payable by such importer in respect of the preceding month” shall be omitted.

(b) after sub-rule (1) the following sub-rule shall be inserted namely:-

(1A) Every importer registered under KGST Act, 1963 or under the KVAT Act 2003 may, at his option remit the tax in respect of any import in advance before the assessing authority and there upon the assessing authority shall issue a certificate in Form No.12. The certificate shall be in triplicate. The importer shall produce the original and duplicate copies of the certificate before the check post through which the goods are imported along with the copies of documents. The officer in charge of the check post shall verify the goods and satisfy him self that the value and quantity of the goods covered by the certificate agree with those of the goods physically available in the vehicle under transport and return the duplicate copy to the certificate to the assessing authority who issued the certificate.

(c). In sub-rule (2A), after the words and figures “section 29 of the Kerala General Sales Tax Act, 1963” the words and figures “or section 46 of the Kerala Value Added Tax Act, 2003” shall be inserted.

(3) .in Rule 6, after the words “Kerala General Sales Tax Act and Rules” the words “ or Kerala Value Added Tax Act, and Rules” shall be inserted.

(4). after Rule 7 the following rule shall be inserted,namely:-

“**7A. Notice for further mode of recovery:-** The notice referred to in sub-section (1) of section 10A shall be in Form No.4A.”

(5) after Rule 9A the following rule shall be inserted, namely:-

“**9B. Filing of petition to the High Court:-** (1) **Every** petition under sub-section (1) of section 14AB shall be in Form No.13 and shall be verified in the manner specified therein.

(2) The petition to the High Court shall be accompanied by a certified copy of the order of the Appellate Tribunal.

(3) Every application for review under sub-section (8) of section 14AB to the High Court shall be in Form No. 14 and shall be verified in the manner specified therein.”

(6). in sub-rule(1) of Rule 10, for the words “Board of Revenue” the words, “Commissioner of Commercial Taxes” shall be substituted.

(7). in rule 11, after the words, “Kerala General Sales Tax Act”, the words, “or Kerala Value Added Tax Act, 2003” shall be inserted.

(8) . in sub-rule(1) of Rule 21, for the words “Board of Revenue” the words, “Commissioner of Commercial Taxes” shall be substituted.

(9). in Rule 22 for the words, “Board of Revenue” the words, “Commissioner of Commercial Taxes” shall be substituted.

(10). after Form No. 4 the following Form shall be inserted,namely:-