

Annexure A

Fifteenth Kerala Legislative Assembly

Bill No.160

THE KERALA FINANCE BILL, 2023

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(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 figure and 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 figures and symbol "11%", the figures and symbol "13%" shall be substituted;

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

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

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

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

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

(g) in item 7A, in column (3), for the figures and symbol "21%", the figures 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 figures "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 and figures "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 figures "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 figures "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 figures "more than rupees 20 lakhs", the words and brackets "(other than electric vehicles)" shall be inserted;

(p) after item 12A, and entries against it in column (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 words, “Commissioner” the words, “Commissioner of State Tax” shall be substituted;

(d) for clause (vi), the following 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.