

1000 ml. each or 6 bottles of 1500 ml. each;

(ii) "purchase value" means the value at which the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited purchases such liquor from the suppliers and in case any liquor is not purchased by the Kerala State Beverages (Manufacturing and Marketing) Corporation Limited, such value as fixed by the Commissioner of Excise, for the purpose of levy of duties under the provisions of the Abkari Act, 1077 (1 of 1077).".

8. *Amendment of Act 19 of 1976.*— In the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976),—

(1) in section 3,—

(a) in sub-section (1),

(i) in the second proviso, for the words "as per fourth proviso" the words "as per fifth proviso", shall be substituted;

(ii) in the third proviso,—

(a) for the words "tax has been paid at the rate", the words and symbol "tax has been paid, at the rate" shall be substituted;

(b) after the words, figures, brackets and letter "new autorickshaws specified in item 7(i)(a)", the words, figures, brackets and letters "and 7(i)(aa) and new e-rickshaws specified in item 7(i)(ab)" shall be inserted;

(c) for the words "seventh proviso", the words "eighth proviso", shall be substituted;

(d) after the fourth proviso, in the NOTE, for the words "This shall", the words "This proviso shall" shall be substituted;

(b) in sub-section (5), after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that in the case of Transport Vehicles registered in any State or Union Territories other than the State of Kerala and found operating in the State of Kerala without remitting tax due to Kerala, a tax equal to double the amount of tax specified in the schedule for such vehicle shall be levied.”;

(c) in sub-section (7), for the words “specified in the schedule”, the words “specified in Annexure IV” shall be substituted;

(2) in sub-section (1) of section 4,—

(a) for the third proviso, the following proviso shall be substituted, namely:—

“Provided also that the tax payable in respect of motor vehicles other than those vehicles for which one time tax or lump sum tax or biennial tax has been paid for an year does not exceed rupees one thousand five hundred, the tax shall be paid yearly on an annual licence.”;

(b) in the fourth proviso, for the words “second proviso”, the words “third proviso”, shall be substituted;

(c) in the fifth proviso, after the words, figures and brackets “specified in item 7(i)(a)”, the words, figures and brackets “and 7(i)(aa) and new e-rickshaw specified in 7(i)(ab)”, shall be inserted;

(d) in the eighth proviso, after the words, figures and brackets “7(i)(a)” the words, figures and brackets “and 7(i)(aa) e-rickshaw specified in 7(i)(ab)”, shall be inserted;

(3) in the Schedule,—

(a) in serial number 3, in item (ii), for sub-item (q) and the entries against it in columns (2) and (3), the following sub-items and entries shall, respectively, be substituted, namely:—

“(q)”	15000 kg	20000 kg	-do-	4240 + Rs.160/- for every 250 kg or part there of in excess of 15000 kg.
(r)	20000 kg			7440 + Rs.220/- for every 250 kg or part there of in excess of 20000 kg”;

(b) in serial number 7, in item (i), for sub-item (a) and the entries against it in columns (2) and (3), the following sub-items and entries shall, respectively, be substituted, namely:—

“(a) and to carry not more than 3 passengers (Autorickshaws) and using fuel petrol and diesel	125.00
(aa) and to carry not more than 3 passengers (Autorickshaws) and using fuel other than petrol and diesel.	115.00
(ab) and used for carrying more than 2 passengers but not more than 6 passengers other than motor cabs and Tourist Motor Cabs (e-rickshaws)	125.00”;

(c) serial number 14 and the entries against it in columns (2) and (3) shall be omitted;

(d) in Annexure II, under the heading “Class of Vehicle”, against serial number C, after the words “State of Kerala”, the words “and new e-rickshaws and e-rickshaws which were originally registered in other State on or after 1st April, 2018 and migrated to the State of Kerala” shall be inserted;

(e) for Annexure III, the following Annexure shall be substituted namely:—

"ANNEXURE-III

[see section 3(6)]

Sl. No.	Class of Vehicle	Amount of Tax	
(1)	(2)	(3)	
		Period of stay exceeding 30 days and up to one year	Period of stay exceeding one year
1	Motor Cycle and Three Wheelers	1/15th of the onetime tax specified in Annexure I	One time tax proportionate to the rate specified in Annexure I
2	Motor Cars	1/15th of the onetime tax specified in Annexure I	One time tax proportionate to the rate specified in Annexure I
3	Private Service Vehicle for Personal use.		
A.	Passanger capacity up to 10 seats—for every passenger	1/15th of the onetime tax specified in Annexure I	One time tax proportionate to the rate specified in Annexure I
B.	Passanger capacity more than 10 seats—for every passenger	1/15th of the onetime tax specified in Annexure I	One time tax proportionate to the rate specified in Annexure I

(1)	(2)	(3)
4	Construction Equipment Vehicles	1/15th of the onetime tax specified in Annexure I
		One time tax proportionate to the rate specified in Annexure I
5	Other Non-Transport Vehicles	Quarterly Tax specified in the schedule for every quarter
		Quarterly Tax specified in the schedule for every quarter";

(c) after Annexure III, the following Annexure shall be inserted, namely:—

“ANNEXURE-IV

(Short Term Tax)

[See section 3(7)]

Motor Vehicles brought to the State from any other Country for Temporary use in the State.

Sl. No.	Period of Stay	Amount of Tax (in Rupees)
(1)	(2)	(3)
(i)	For the first month of stay or part thereof	10,000/-
(ii)	For every subsequent month of stay or part thereof	5,000/-".

9. *Amendment of Act 15 of 1991.*— In the Kerala Agricultural Income Tax Act, 1991 (15 of 1991), in section 37C,—

(a) in sub-section (5), for the words and figures “30th September, 2017” the words and figures “30th June, 2018” shall be substituted;

(b) in sub-section (7), for the words and figures “31st December, 2017” the words and figures “30th June, 2018” shall be substituted.

10. *Amendment of Act 30 of 2004.*— In the Kerala Value Added Tax Act, 2003 (30 of 2004),—

(1) in section 2, after clause (xxiv), the following clause shall be inserted, namely:—

“(xxiva) “Joint Commissioner (Appeals)” means any person appointed to be a Joint Commissioner (Appeals) under sub-section (3) of section 3;”;

(2) in section 3,—

(a) in sub-section (3), after the words and symbol “Joint Commissioners”, the words, brackets and symbol “Joint Commissioner (Appeals),” shall be inserted;

(b) in the proviso to sub-section (4), after the words “discretion of the”, the words, brackets and symbol “Joint Commissioner (Appeals),” shall be inserted;

(3) in section 24, in the fourth proviso to sub-section (1), for the words and figures “31st March, 2018”, the words and figures “31st March, 2019” shall be substituted;

(4) in section 25, in the third proviso to sub-section (1), for the words and figures “31st March, 2018”, the words and figures “31st March, 2019” shall be substituted;

(5) to section 25D, the following proviso shall be inserted, namely:—

“Provided that dealers who have opted to pay differential amount of tax under this section, but has not paid the amount or has only paid the amount partly, shall pay the balance amount outstanding as on 31st March, 2018, in twenty four equal monthly instalments on or before 31st March, 2020.”;

(6) in section 25E,—

(a) to sub-section (1), the following proviso shall be inserted, namely:—

“Provided that the dealers specified in sub-section (1) who had failed to take registration under the Act may also settle their cases relating to the period up to 31st March, 2017, under this section on payment of registration fee at the prescribed rate for each such year and an amount equal to registration fee as penalty, in addition to the tax payable under this section.”;