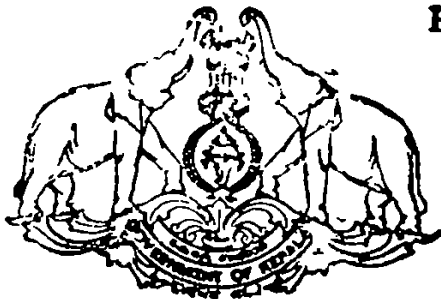


Government of Kerala  
1988

Reg. No. KL/TV(N)/12



# KERALA GAZETTE

EXTRAORDINARY  
PUBLISHED BY AUTHORITY

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Vol. XXXIII] Trivandrum, Thursday, 28th July 1988 [No. 657  
6th Sravana 1910

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GOVERNMENT OF KERALA

Law (Legislation-A) Department

NOTIFICATION

No. 5359|Leg. A2|88|Law. Dated, Trivandrum, 28th July, 1988|  
6th Sravana, 1910.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 28th day of July, 1988.

By order of the Governor,  
P. GOPINATHA PILLAI,  
*Special Secretary (Law).*

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PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS,  
TRIVANDRUM, 1988

33/3182/MC.

ACT 17 OF 1988

THE KERALA FINANCE ACT, 1988

*An Act to give effect to certain financial proposals of the Government of Kerala for the financial year 1988-89.*

*Preamble.*—WHEREAS it is expedient to give effect to certain financial proposals of the Government of Kerala for the financial year 1988-89;

BE it enacted in the Thirty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Finance Act, 1988.

(2) It shall be deemed to have come into force on the 1st day of April, 1988.

2. *Amendment of Act 15 of 1963.*—In the Kerala General Sales Tax Act, 1963 (15 of 1963),—

(1) after sub-section (4) of section 13, the following sub-section shall be inserted, namely:—

“(5) Notwithstanding anything contained in the foregoing sub-sections, an authorised retail or wholesale distributor dealing exclusively in palmoline and rationed articles (rice, wheat, sugar and kerosene) under the Kerala Rationing Order, 1966, shall not be liable to get himself registered under this Act.”.

(2) for sub-section (1) of section 14, the following sub-section shall be substituted, namely:—

“(1) An application for registration shall be made to such authority, in such manner and within such period as may be prescribed and shall be accompanied by a fee as specified below:

(a) where the total turnover is less than three lakhs rupees                      Fifty rupees

- (b) where the total turnover is three lakhs rupees and above but is less than ten lakhs rupees One hundred rupees
- (c) where the total turnover is ten lakhs rupees and above Two hundred and fifty rupees”;

(3) in sub-section (4) of section 17, for the words “two lakhs rupees”, the words, “three lakhs rupees” shall be substituted.

(4) in the First Schedule,—

(a) in column (4) against Serial Number 37, for the figure “6”, the figure “8” shall be substituted;

(b) for the entry in column (2) against Serial Number 57, the following entry shall be substituted, namely:—

“Cooked food including beverages not falling under entry 76A of this Schedule sold or served in,—

(i) hotels and/or restaurants, the turnover in respect of which is twenty lakhs rupees and above; and

(ii) bar attached hotels and/or restaurants.”;

(c) after Serial Number 76 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

- “76A. Foreign liquor and liquor other than arrack and toddy (1) At the point of sale by the Kerala State Beverages (Manufacturing and Marketing) Corporation, Limited and at the point of first sale in the State by a dealer who is liable to tax under section 5 except where the sale is to the Kerala State Beverages (Manufacturing and Marketing) Corporation, Limited.

- (2) At the point of sale in the State by a dealer who is liable to tax under section 5 in respect of stock held by him as on 31st day of March, 1988 which had suffered tax on or before that date at the first point of levy as per the Fifth Schedule. 15”;

*Explanation I.*—“Foreign liquor” means any liquor manufactured in any country other than India and brought to India.

*Explanation II.*—“Liquor” means and includes toddy, wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider; cocoa brandy, arrack and all other distilled or spirituous or fermented beverages brought into or produced or manufactured in the State.”;

(d) in column (3) against Serial Number 77, for the abbreviation “do.”, the following shall be substituted, namely:—

“At the point of first sale in the State by a dealer who is liable to tax under section 5”;

(e) in column (4) against Serial Number 86, for the figure “4”, the figure “6” shall be substituted;

(f) in Serial Number 88,—

(i) in the entries in column (2), the words “mosaic tiles, mosaic chips” shall be omitted; and

(ii) for the figures “15” in column (4), the figures “20” shall be substituted.

(g) after Serial Number 123 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“123A. Mosaic tiles and mosaic chips.	At the point of first sale in the State by a dealer who is liable to tax under section 5. 15”
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(h) in Serial Number 140, after item (xxii) and the entries against it, the following item and entries shall be added, namely:—

“(xxiii) Lubricating oil, grease, brake fluid, transformer oil and other quenching oils.	At the point of first sale in the State by a dealer who is liable to tax under section 5. 12”;
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(i) for the entry in column (2) against Serial Number 161, the following shall be substituted, namely:—

“Rubber, that is to say,—

(a) Raw rubber latex, dry ribbed sheet of all RMA grades, tree lace, earth scrap; ammoniated latex, preserved latex, latex concentrate, centrifuged latex and all other qualities and grades of latex except Raw rubber latex; dry crepe rubber, dry block rubber, crumb rubber, skimmed rubber; and

(b) Reclaimed rubber, all grades and qualities.”;

(j) after Serial Number 167 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“167A. Shampoo	At the point of first sale in the State by a dealer who is liable to tax under section 5. 15”;
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(k) in the entries in column (2) against Serial Number 172, the words “including shampoo” shall be omitted;

(l) in the entries in column (4) against Serial Number 189, for the figures “10”, the figures “15” shall be substituted;

(m) in column (2) against Serial Number 197, after the words “Titanium dioxide”, the words “not falling under entry 197A” shall be added;

(n) after Serial Number 197 and the entries relating thereto, the following Serial Number and entries shall be inserted, namely:—

“197A. Titanium dioxide Anatase	At the point of first sale in the State by a dealer who is liable to tax under section 5. 15”;
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(5) in the Fifth Schedule, Serial Numbers 2, 4 and 5 and the entries relating thereto shall be omitted;

3. *Amendment of Act 20 of 1978.*—In the Kerala Additional Sales Tax Act, 1978 (20 of 1978), in sub-section (1) of section 2, for the words “twenty per cent”, the words “twenty-five per cent” shall be substituted.

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

(1) in Serial Number 3, in the entries under the heading “rate of quarterly tax” relating to sub-classes (c) to (r) in respect of the vehicles specified under the heading “Class of vehicle”,—

(a) for the figures “160.00” against sub-class (c), the figures “200.00” shall be substituted;

(b) for the figures “210.00” against sub-class (d), the figures “260.00” shall be substituted;

(c) for the figures “270.00” against sub-class (e), the figures “340.00” shall be substituted;

(d) for the figures “330.00” against sub-class (f), the figures “410.00” shall be substituted;

(e) for the figures “435.00” against sub-class (g), the figures “540.00” shall be substituted;

(f) for the figures “540.00” against sub-class (h), the figures “680.00” shall be substituted;

(g) for the figures “660.00” against sub-class (i), the figures “830.00” shall be substituted;

(h) for the figures “710.00” against sub-class (j), the figures “890.00” shall be substituted;

(i) for the figures “800.00” against sub-class (k), the figures “1000.00” shall be substituted;

(j) for the figures “890.00” against sub-class (l), the figures “1110.00” shall be substituted;

(k) for the figures “975.00” against sub-class (m), the figures “1220.00” shall be substituted;

(l) for the figures "1050.00" against sub-class (n), the figures "1310.00" shall be substituted;

(m) for the figures "1125.00" against sub-class (o), the figures "1410.00" shall be substituted;

(n) for the figures "1200.00" against sub-class (p), the figures "1500.00" shall be substituted;

(o) for the figures, abbreviations and words "1200.00 plus Rs. 25 for every 250 kg or part thereof in excess of 15000 kg" against sub-class (q), the figures, abbreviations and words "1500.00 plus Rs. 30 for every 250 kg or part thereof in excess of 15000 kg", shall be substituted;

(p) for the figures "120.00" against sub-class (r) (ii), the figures "150.00" shall be substituted;

(q) for the figures "165.00" against sub-class (r) (iii), the figures "210.00" shall be substituted;

(r) for the figures "225.00" against sub-class (r) (iv), the figures "280.00" shall be substituted;

(s) for the figures "300.00" against sub-class (r) (v), the figures "380.00" shall be substituted;

(t) for the figures "390.00" against sub-class (r) (vi), the figures "490.00" shall be substituted;

(u) for the figures "480.00" against sub-class (r) (vii), the figures "600.00" shall be substituted;

(v) for the figures "580.00" against sub-class (r) (viii), the figures "730.00" shall be substituted;

(w) for the figures "615.00" against sub-class (r) (ix), the figures "770.00" shall be substituted;

(x) for the figures "665.00" against sub-class (r) (x), the figures "830.00" shall be substituted;

(y) for the figures "740.00" against sub-class (r) (xi), the figures "930.00" shall be substituted;

(z) for the figures "790.00" against sub-class (r) (xii), the figures "990.00" shall be substituted;

(a1) for the figures "840.00" against sub-class (r) (xiii), the figures "1050.00" shall be substituted;

(a2) for the figures "900.00" against sub-class (r) (xiv), the figures "1130.00" shall be substituted;

(a3) for the figures, abbreviations and words, "900.00 plus Rs. 25 for every 250 kg. or part thereof in excess of 15000 kg.", against sub-class (r) (xv), the figures, abbreviations and words "1130.00 plus Rs. 30 for every 250 kg. or part thereof in excess of 15000 kg.", shall be substituted;

(2) in Serial Number 4,—

(A) in the entries under the heading "Rate of quarterly tax" relating to sub-classes (i) (c) to (i) (e), in respect of the vehicles, specified under the heading "Class of vehicle",—

(a) for the figures "75.00" against sub-class (i) (c), the figures "100.00" shall be substituted;

(b) for the figures "100.00" against sub-class (i) (d), the figures "150.00" shall be substituted;

(c) for the figures "200.00" against sub-class (i) (e), the figures "250.00" shall be substituted;

(B) for sub-class (ii) under the heading "Class of vehicle" and the entries relating thereto under the heading "Rate of quarterly tax", the following shall be substituted, namely:—

"(ii) Tourist Motor Cabs 200";

(3) In Serial Number 6A,—

(a) in the entries under the heading "Rate of quarterly tax" relating to sub-classes (a) to (c) in respect of the vehicles, specified under the heading "Class of vehicle",—

(i) for the figures "67.50" against sub-class (a), the figures "75.00" shall be substituted;

(ii) for the figures "82.50" against sub-class (b), the figures "100.00" shall be substituted;

(iii) for the figures "105.00" against sub-class (c), the figures "125.00" shall be substituted;

(b) after sub-class (c) under the heading "Class of vehicle" and the entries relating thereto under the heading "Rate of



quarterly tax" the following sub-class and entries shall respectively be inserted, namely:—

"(d) weighing more than 2250 kg. unladen 125.00".

5. *Amendment of Act 13 of 1961.*—In the Kerala Land Tax Act, 1961 (13 of 1961), in section 6,—

(1) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) Subject to the provisions of sub-section (2) and section 7, the basic tax charged and levied under section 5 shall be,—

(a) where the aggregate extent of land held by a land holder does not exceed eight ares in Panchayat area, six ares in Township or Municipal area and two ares in Corporation area, as the case may be, at the rate of four rupees ninety-four paise per hectare per annum;

(b) where the aggregate extent of land held by a land holder exceeds the limit specified in clause (a), at the rate of twenty-four rupees seventy paise in Panchayat area, sixty-one rupees seventy-five paise in Township or Municipal area and one hundred and twenty-three rupees fifty paise in Corporation area, per hectare per annum, as the case may be.";

(2) in sub-section (2),—

(a) in the opening paragraph, for the words "twenty-four rupees and seventy paise or, as the case may be, one hundred rupees per hectare per annum" the words "five times the basic tax on such land per hectare per annum" shall be substituted;

(b) in the first proviso, for the words; "at the rate of four rupees and ninety-four paise or, as the case may be, twenty rupees per hectare per annum" the words, figure and brackets "at the rate per hectare per annum specified in sub-section (1) as may be applicable to such land" shall be substituted;

(c) in the second proviso, in clause (b),—

(i) for the words "at the rate of four rupees and ninety-four paise or, as the case may be, twenty rupees per hectare per annum on such land," the words, figure and brackets "at the rate per hectare per annum specified in sub-section (1) as may be applicable to such land," shall be substituted;

(ii) for the words "twenty-four rupees and seventy paise or, as the case may be, one hundred rupees per hectare per annum," the words "five times the basic tax per hectare per annum on such land," shall be substituted.