

KERALA VALUE ADDED TAX ACT,2003

An Act to consolidate and amend the law relating to the levy of tax on the sale or purchase of goods based on the concept of Value Added Tax in the State of Kerala.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of tax on the sale or purchase of goods based on the concept of Value Added Tax in the State of Kerala:

BE it enacted in the Fifty fourth Year of the Republic of India as follows:

PRELIMINARY

1. Short title, extent and commencement

- (1) This Act may be called the Kerala Value Added Tax Act, 2003.
- (2) It extends to the whole of the State of Kerala.
- (3) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. Definitions

In this Act, unless the context otherwise requires,

- (i) "Agriculture" with all its grammatical variations and cognate expressions, includes or floriculture, horticulture, the raising of crops, grass or garden produce, and also grazing; but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man made forest or rearing of seedlings or plants;
- (ii) "Agriculturist" means a person (not being a company or firm or society including a co operative society or association of individuals whether incorporated or not, who cultivates land personally for the purposes of agriculture);
- (iii) "Appellate Tribunal" means the Appellate Tribunal appointed under section 4;
- (iv) "assessee" means any person by whom tax or any other sum of money is payable under this Act and includes every person in respect of whom any proceedings under this Act have been taken for the assessment of tax payable by him;
- (v) "assessing authority" means any person authorized by the Commissioner to perform the functions of an assessing authority under this Act;
- (vi) "Assistant Commissioner" means any person appointed to be an Assistant Commissioner of Commercial Taxes under sub section (3) of section 3; .
- (vii) "awarder" means any person, executing any works contract through a contractor;
- (viii) "Books of accounts" include ledgers, day book, cash book, account books and other records whether kept in the written form or as print outs of data stored in a floppy, disc, tape or any other forms of electromagnetic data storage device;
- (ix) "business" includes,
 - (a) any trade, commerce, manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern; and
 - (b) any transaction in connection with, or incidental or ancillary to such trade, commerce, manufacture, adventure or concern;
- (x) "capital goods" means plant, machinery, equipments including pollution/ quality control, lab and cold storage equipments used in manufacture, processing, packing or storage of goods in the course of business but shall not include such goods and civil structure as may be notified by Government.
- (xi) "casual trader" means a person who whether as principal, agent or in any other capacity, has occasional transactions involving buying, selling, supplying or distributing goods in the State, whether for cash or for deferred payment, or for commission, remuneration, or other valuable consideration;

- (xii) "Commissioner" means the Commissioner of Commercial Taxes appointed as such by the Government;
- (xiii) "Commercial Tax Officer" means any person appointed to be a Commercial Tax Officer under sub section (3) of section 3;
- (xiv) "contractor" means any person, Firm, Company, Corporation, Association, body of individuals, Co operative Bank or Society, Trust or Authority who undertakes, any works contract for execution and includes a sub contractor;
- (xv) "dealer" means any person who carries on the business of buying, selling, supplying or distributing goods, executing works contract, delivering any goods on hire purchase or on any system of payment by instalments; transferring the right to use any goods or supplying by way of or as part of any service, any goods directly or otherwise, whether for cash or for deferred payment, or for commission, remuneration or other valuable consideration not being an agriculturist and includes,
 - (a) a casual trader;
 - (b) a commission agent, a broker or a del cruder agent or an auctioneer or any other mercantile agent, by whatever name called, of such dealer;
 - (c) a non resident dealer or an agent of a non resident dealer, or a local branch of a firm or company or association or body of persons whether incorporated or not situated outside the State;
 - (d) a person who, whether in the course of business or not, sells,
 - (i) goods produced by him by manufacture or otherwise; or
 - (ii) trees which grow spontaneously and which are agreed to be severed before sale or under the contract of sale;
 - (e) a person who whether in the course of business or not,
 - (i) transfers any goods, including controlled goods whether in pursuance of a contract or not, for cash or for deferred payment or for other valuable consideration;
 - (ii) supplies, by way of or as part of any service or in any other manner whatsoever, goods, being food or any other articles for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration.

Explanation I: A society (including a co operative society, club or firm or an association or body of persons, whether incorporated or not) which whether or not in the course of business, buys, sells, supplies or distributes goods from or to its members for cash or for deferred payment, or for commission, remuneration or other valuable consideration, shall be deemed to be a dealer for the purposes of this Act.

Explanation II: The Central Government or a State Government, which whether or not in the course of business, buy, sell, supply or distribute goods, directly or otherwise, for cash or for deferred payment, or for commission, remuneration or other valuable consideration, shall be deemed to be a dealer for the purposes of this Act.

- (f) a bank or a financing institution, which, whether in the course of its business or not sells any gold or other valuable article pledged with it to secure any loan, for the realisation of such loan amount.

Explanation I: Bank for the purposes of this clause includes a Nationalised Bank or a Schedule Bank or a Co operative Bank.

Explanation II: Financing Institution means a financing institution other than a bank.

- (xvi) "Deputy Commissioner" means any person appointed to be a Deputy Commissioner of Commercial Taxes under sub section (3) of section 3;

- (xvii) "Deputy Commissioner (Appeals)" means any person appointed to be a Deputy Commissioner (Appeals) under sub section (3) of section 3;
- (xviii) "Document" includes written or printed records of any sort, title deeds and electronic records as defined in clause (t) of sub section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);
- (xviiiA) "Empowered Committee" means the Empowered Committee of State Finance Ministers constituted by the Ministry of Finance, Government of India on the basis of the resolution adopted in the conference of the Chief Ministers on 16th November, 1999;1
- (xix) "foreign liquor" means and includes wine, brandy, champagne, sherry, rum, gin, whisky, beer, cider, cocoa brandy and all other distilled or spirituous preparations other than arrack and medicines and drugs;
- (xx) "goods" means all kinds of movable property (other than newspapers, actionable claims, electricity, stocks and shares and securities) and includes live stock, all materials, commodities and articles and every kind of property (whether as goods or in some other form) involved in the execution of a works contract, and all growing crops, grass or things attached to, or forming part of the land which are agreed to be severed before sale or under the contract of sale;
- (xxi) "Government" means the Government of Kerala;
- (xxii) "Importer" means any person who obtains or brings any goods from any place outside the State or country whether as a result of purchase or otherwise for the purpose of business;
- (xxiii) "Input tax" means the tax paid or payable under this Act by a registered dealer to another registered dealer on the purchase of goods in the course of business for resale or for the manufacture of taxable goods or for the execution of works contract or for use of it as containers or packing material of taxable goods within the State;
- (xxiv) "Joint Commissioner" means any person appointed to be a joint Commissioner under sub section (3) of section 3;
- (xxv) "local authority" means a Panchayat constituted at any level under the Kerala Panchayat Raj Act, 1994 (13 of 1994), or a Town Panchayat, a Municipal Council, or a Municipal Corporation, constituted under the Kerala Municipality Act, 1994 (20 of 1994) or a Cantonment declared under the Cantonments Act, 1924 (Central Act 2 of 1924);
- (xxvi) "manufacture" with its grammatical variations and cognate expressions means producing, making, extracting, altering, ornamenting, finishing, assembling or otherwise processing, treating or adapting any goods, and includes any process incidental or ancillary to such activities but does not include any process or mode of manufacture as may be prescribed;
- (xxvii) "motor spirit" means any substance which, by itself or in admixture with other substances is ordinarily used directly or indirectly to provide reasonably efficient fuel for automotive or stationary internal combustion engines and includes petrol, diesel oil and other internal combustion oils, but does not include kerosene, furnace oil, coal or charcoal;
- (xxviii) "Non Resident dealer" means a dealer who effects sale or purchase of any goods in the State, but who has no fixed place of business or Residence in the State;
- (xxix) "Notification" means a notification issued by the Government, under the provisions of this Act and published in the Gazette;
- (xxx) "Notified goods" means coffee, rubber, cardamom, dried ginger, pepper, arecanut, cashew nut, iron and steel and any other goods notified by Government;

- (xxxix) "Output Tax" means the tax charged or chargeable under this Act by a registered dealer for the sale of goods in the course of business and includes reverse tax levied under sub section (8) of section 11;
- (xxxii) "Permit" means a permit granted under section 19 or under section 46;
- (xxxiii) "Person" includes,
- (a) an individual;
 - (b) a joint family;
 - (c) a company;
 - (d) a firm;
 - (e) an association of persons or a body of individuals; whether incorporated or not;
 - (f) the Central Government or the Government of Kerala or the Government of any other State or any department thereof or a Union Territory in India;
 - (g) a local authority;
 - (h) every artificial juridical person not falling under any of the preceding sub clauses;
- (xxxiv) "petrol" means dangerous petroleum having its flashing point below 24.4 degree centigrade;
- (xxxv) "place of business" means any place where a dealer carries on the business and includes,
- (a) any warehouse, godown or other place where a dealer stores or processes his goods,
 - (b) any place where a dealer produces or manufactures goods,
 - (c) any place where a dealer keeps his books of accounts,
 - (d) in any case where a dealer carries on business through an agent (by whatever name called), the place of business of such agent,
 - (e) any warehouse, railway station, railway goods yard, parcel office, steamer station, or any other place where goods for transportation in the course of business or otherwise are kept by dealers, and
 - (f) any vehicle or vessel or any other carrier wherein the goods are stored or used for transporting the goods,
- (xxxvi) "prescribed" means prescribed by rules made under this Act;
- (xxxviA) "Prevailing market price" means the sale price for the sale of goods fixed by the assessing authority, if he has reason to believe that the dealer has practiced under valuation and the sale price shall be the value or price at which the goods of the kind or quality are sold or capable of being sold in the open market or the price obtained from the Kerala State Civil Supplies Corporation Ltd. or Economic and Statistics Department of the State or other reliable sources on the date of sale of such goods
- (xxxvii) "purchase" with all its grammatical variations and cognate expressions shall be construed from the word "sale";
- (xxxviii) "purchase price" shall be construed from the words "sale price";
- (xxxix) "Registered dealer" means a dealer registered under this Act;
- (xl) "Registering authority" means the officer designated, by notification in the Gazette, as registering authority;
- (xli) "return period" means and includes a calendar month or a quarter of an year or an year;
- (xlii) "reverse tax" means that portion of input tax of the goods for which credit has been availed but such goods remain unsold at the closure of business or are used subsequently for any purpose other than resale or manufacture of taxable goods or execution of works contract or use as containers or packing materials of taxable goods within the State;

(xliii) "sale" with all its grammatical variations and cognate expressions means any transfer whether in pursuance of a contract or not of the property in goods by one person to" another in the course of trade or business for cash or for deferred payment or for other valuable consideration, but does not include a mortgage, hypothecation, charge or pledge;

Explanation I: A transfer of property in goods by the Central Government or a State Government for cash or for deferred payment or other valuable consideration whether or not in the course of business shall be deemed to be a sale for the purposes of this Act.

Explanation II: The transfer of property involved in the supply or distribution of goods by a society (including a co operative society), club, firm or any association or body of persons, whether incorporated or not, to its members, for cash or for deferred payment or other valuable consideration, whether or not in the course of business, shall be deemed to be a sale for the purposes of this Act.

Explanation III: A transfer of goods on hire purchase or other instalment system of payment shall, notwithstanding the fact that the seller retains the title in the goods as security for payment of the price, be deemed to be a sale on the date of delivery of the goods in pursuance of the agreement of such hire purchase or other system of payment in instalments.

Explanation IV: A transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract shall be deemed to be a sale.

Explanation V: A transfer of right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration shall be deemed to be a sale.

Explanation VI: Any supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other articles for human consumption or any drink (whether or not intoxicating), where such supply or service is for cash, deferred payment or other valuable consideration shall be deemed to be a sale.

Explanation VII: Unless otherwise expressly provided in this Act, any transfer, delivery or supply of any goods referred to in this clause shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and purchase of those goods by the person to whom such transfer, delivery or supply is made.

- Explanation VIII: (a) The sale or purchase of goods shall be deemed, for the purposes of this Act, to have taken place in the State where the contract of sale or purchase might have been made, if the goods are within the State,
- (i) in the case of specific or ascertained goods at the time the contract of sale or purchase is made; and
 - (ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether the assent of the other party is prior or subsequent to such appropriation;
- (b) Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of clause (a) shall apply as if there were separate contracts in respect of the goods at each of such places;
- (c) For the purpose of this Act, the transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract shall be deemed to have taken place in the State, if the goods are within the State at the time of such transfer irrespective of the place where the agreement of works contract is made, whether the assent of the other party to the contract is prior or subsequent to such transfer;

Explanation IX: Notwithstanding anything to the contrary contained in this Act or any other law for the time being in force, two independent sales or purchases shall, for the purposes of this Act, be deemed to have taken place,

- (a) when the goods are transferred from a principal to his selling agent and from the selling agent to the purchaser; or
- (b) when the goods are transferred from the seller to a buying agent and from the buying agent to his principal, if the agent is found in either of the cases aforesaid,
 - (i) to have sold the goods at one rate and to have passed on the sale proceeds to his principal, at another rate; or
 - (ii) to have purchased the goods at one rate and to have passed them on to his principal at another rate; or
 - (iii) not to have accounted to his principal for the entire collections or deductions made by him in the sales or purchases effected by him on behalf of his principal; or
 - (iv) to have acted for a fictitious or non-existent principal,

PROVIDED that the deduction or addition, as the case may be, of the commission agreed upon and specified in the accounts and incidental charges incurred by the agent which are specified in the accounts and which the assessing authority considers legitimate shall not be deemed to be a difference in the rates referred to in sub-clauses (i) and (ii).

- (xliv) "sale price" means the amount of valuable consideration received or receivable by a dealer for the sale of any goods less any sum allowed as cash discount, according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods or services at the time of or before delivery thereof, excise duty, special excise duty or any other duty or taxes except the tax imposed under this Act.
- (xlv) "Settlement Commission" means the Settlement Commission appointed under section 5;
- (xlvi) "Smuggling" means transportation of notified goods exceeding such value as may be prescribed, into or out of the State, without the documents prescribed by sub-section (3) of [section 461 or under cover of a document which is bogus or forged or where the consignor or consignee, as the case may be in the State, as shown in the document accompanying the goods, is non-existent or bogus;
- (xlvii) "State" means the State of Kerala;
- (xlviii) "tax" means the tax payable under this Act,;
- (xlix) "tax invoice" includes a bill of sale containing such particulars as may be prescribed.
- (l) "taxable turnover" means the turnover on which a dealer shall be liable to pay tax as determined after making such deductions from his total turnover and in such manner as may be prescribed;
- (li) "total turnover" means the aggregate turnover in all goods of a dealer at all places of business in the State, whether or not the whole or any portion of such turnover is liable to tax, including the turnover of purchase or sale in the course of inter-State trade or commerce or in the course of export of the goods out of the territory of India or in the course of import of goods into the territory of India;
- (lii) "turnover" means the aggregate amount for which goods are either bought or sold, supplied or distributed by a dealer, either directly or through another, on his own account or on account of others, whether for cash or for deferred payment or for other valuable consideration, provided that the proceeds of the sale by a person not being a Company or Firm registered under the Companies Act, 1956 (Central Act 1 of 1956) and Indian Partnership Act, 1932 (Central Act 9 of 1932) of agricultural or horticultural produce grown by himself or grown on any land in which he has an interest whether as owner, usufructuary mortgage, tenant or otherwise, shall be excluded from his turnover.

Explanation I: The turnover in respect of delivery of goods on hire purchase or on any system of payment by instalments shall be the market price of such goods at the time of delivery.

Explanation II: The turnover in respect of the transfer of the right to use any goods shall be the aggregate amount received or receivable by the dealer as consideration for such transfer.

Explanation III : Subject to such conditions and restrictions, if any, as may be prescribed in this behalf;

- (i) The amount for which goods are sold shall include any sums charged for anything done by the dealer in respect of the goods sold at the time of, or before, the delivery thereof;
- (ii) Any cash discount on the price allowed in respect of any sale where such cash discount is shown separately or any amount refunded in respect of articles returned by customers shall not be included in the turnover; and
- (iii) Where for accommodating a particular customer, a dealer obtains goods from another dealer and immediately disposes of the same to the said customer, the sale in respect of such goods shall be included in the turnover of the latter dealer but not in that of the former;

Explanation IV: "Agricultural or horticultural produce" shall not include such produce as has been subjected to any physical, chemical or other process for being made fit for consumption, save mere cleaning, grading, sorting, drying or de husking.

Explanation V: Where a dealer receives in any return period any amount due to price variations in respect of any sale effected during any earlier return period, such amount shall be deemed to be the turnover relating to the return period in which such amount is received.

- (liii) "vehicle" includes every wheeled conveyance used for the carriage of goods solely or in addition to passengers;
- (liv) "vessel" includes any ship, barge, boat, raft, timber, bamboos or floating materials propelled in any manner;
- (lv) "works contract" includes any agreement for carrying out for cash or for deferred payment or other valuable consideration the construction, fitting out, improvement, repair, manufacture, processing, fabrication, erection, installation, modification or commissioning of any movable or immovable property;
- (lvi) "year" means the financial year.
- (lvii) "zero rate sale" means the sale of any goods on which no tax is chargeable but in relation to which input tax credit or refund of input tax paid is admissible.

AUTHORITYS, APPELLATE TRIBUNAL AND SETTLEMENT COMMISSION

3. Commercial Tax Authorities

- (1) The Commissioner shall have and exercise all the powers and shall perform all the duties conferred or imposed upon him by or under this Act:

PROVIDED that the Commissioner may, by an order in writing, delegate any power vested in him to any officer appointed under sub section (3).

- (2) The Commissioner shall have superintendence over all officers and persons employed in the execution of this Act and the Commissioner may,
 - (a) call for returns from such officers and persons;
 - (b) make and issue general rules and prescribe forms for regulating the practice and proceedings of such officers and persons;

- (c) issue such orders, instructions and directions to such officers and persons as it may deem fit, for the proper administration of this Act.
- (3) The Government shall appoint as many Joint Commissioners, Deputy Commissioners, Deputy Commissioner (Appeals), Assistant Commissioners, Commercial Tax Officers and such other officers as they think fit for the purpose of performing the functions respectively assigned to them by or under this Act. Such officers shall perform the said functions within such local limits as the Commissioner may assign to them.
- (4) All officers and persons employed for the execution of this Act shall observe and follow the orders, instructions and directions of the officers superior to them:
- PROVIDED that no such orders, instructions or directions shall be given so as to interfere with the discretion of the Deputy Commissioner (Appeals) in the exercise of his appellate functions.
- (5) The Commissioner or the Deputy Commissioner may by order in writing,
- (a) transfer any case or cases relating to any assessee or class of assessee pending before an assessing authority to another assessing authority having jurisdiction to deal with such case or cases; or
- (b) specify one of the assessing authorities having jurisdiction over an area, which shall deal with any case or cases relating to any assessee or class of assessee.
- (6) Where any case is transferred to an assessing authority under clause (a) of sub section (5), such assessing authority may deal with the case either *Renovo* or from the stage at which it was transferred.

4. Appellate Tribunal

- (1) The Government shall appoint an Appellate Tribunal consisting of a Chairman and as many other members as they think fit to perform the functions assigned to the Appellate Tribunal by or under this Act.
- (2) The Chairman shall be a person who is or has been a Judicial Officer not below the rank of a District Judge and, the other members shall possess such qualifications as may be prescribed.
- (3) Any vacancy in the office of a member of the Appellate Tribunal shall be filled by the Government.
- (4) The functions of the Appellate Tribunal may be performed,
- (i) by a Bench consisting of the Chairman and any other member; or
- (ii) by a Bench consisting of the Chairman and two other members; or
- (iii) by a Bench consisting of two or more members other than the Chairman.
- (5) In any case which comes up before a Bench of which the Chairman is not a member, involves a question of law, the Bench may, in its discretion, reserve such case for decision by the Chairman or by a Bench to be constituted under sub section (6), of which the Chairman shall be a member.
- (6) The Bench or Benches of the Appellate Tribunal shall be constituted by the Chairman in accordance with the provisions of this Act and the rules made thereunder.
- (7) If the members of a Bench differ in opinion on any point, the point shall be decided according to the opinion of the majority, if there is a majority but if the members are equally divided, they shall state the point or points on which they differ, and such point or points shall be heard,
- (i) when the Chairman is not a member of that Bench, either by the Chairman or by the Chairman and any other member or members as the Chairman may direct; and
- (ii) when the Chairman is a member of that Bench, by any other member or members to whom the case is referred by the Chairman;

and such point or points shall be decided according to the opinion of the majority of the members of the Tribunal who have heard the case, including those who first heard it.

- (8) Any member who has previously dealt with any case coming up before the Appellate Tribunal in any other capacity or is personally interested in any case coming up before the Appellate Tribunal shall be disqualified to hear that case.
- (9) Where any case is heard by a Bench consisting of two members and the members are divided in their opinion on any point and the other member or members of the Tribunal are disqualified under sub section (8) to hear the case, the Government may appoint a person qualified to be appointed as a member of the Appellate Tribunal as an additional member of the Tribunal and the point shall be decided in accordance with the opinion of the majority of the members of the Tribunal who have heard the case, including those who first heard it.
- (10) The additional member appointed under sub section (9) shall cease to hold office on the disposal of the case for which he was appointed.
- (11) The Appellate Tribunal shall, with the previous sanction of the Government make regulations consistent with the provisions of this Act and the rules made thereunder for regulating its procedure and the disposal of its business.
- (12) The regulations made under sub section (11) shall be published in the Gazette.

5. Settlement Commission

- (1) The Government may appoint a Settlement Commission consisting of a Chairman and as many other members as they think fit, to perform the functions assigned to the Settlement Commission by or under this Act. The Chairman shall be a person who is a judicial Officer not below the rank of a District Judge and the other members shall possess such qualifications as may be prescribed.
- (2) Any vacancy in the office of the members of the Settlement Commission shall be filled by the Government.
- (3) The functions of the Settlement Commission may be performed,
 - (i) by a Bench consisting of the Chairman and any other member; or
 - (ii) by a Bench consisting of the Chairman and two other members; or
 - (iii) by a Bench consisting of two or more members other than the Chairman.
- (4) Any member who has previously dealt with any case coming up before the Commission in any other capacity or is personally interested in any such case shall be disqualified to hear such case.
- (5) The Commission may, with the previous sanction of the Government, make regulations consistent with the provisions of this Act and the rules made thereunder for regulating its procedure and the disposal of its business.
- (6) The regulations made under sub section (5) shall be published in the Gazette.

INCIDENCE AND LEVY OF TAX

6. Levy of tax on sale or purchase of goods

- (1) Every dealer whose total turnover for a year is '[not less than ten lakhs rupees and every importer or casual trader or agent of a non resident dealer, whatever be his total turnover for the year, shall be liable to pay tax on his sales or purchases of goods as provided in this Act. The liability to pay tax shall be,

- (a) in the case of goods specified in the 2 [Second and Third Schedules] at the rates specified therein and at all points of sale of such goods within the State;
 - (b) goods specified in the Fourth Schedule shall be outside the purview of this Act
 - (c) in the case of transfer of the right to use any goods for any purpose whether or not for a specified period, at the rate of four per cent at all points of such transfer;
 - (d) in the case of goods not failing under clause (a), (b) or (c), at the rate of 12.5% at all points of sale of such goods within the State;
 - (e) in the case of transfer of goods involved in the execution of works contract where transfer is in the form of goods, at the rates specified for such goods in clause (a), (b), (c) or (d) above, as the case may be;
 - (f) in the case of transfer of goods involved in the execution of works contract, where the transfer is not in the form of goods but in some other form, at the rate of 12.5% at all points of sale
- (2) Notwithstanding anything contained in sub section (1), every dealer who purchase taxable goods from any person other than a registered dealer shall pay tax on the purchase turnover of the goods at the rate mentioned in the Schedules to this Act:

PROVIDED that a dealer other than an importer, casual trader or an agent of a non resident dealer shall not be liable to tax under this sub section if his total turnover for a year is less than '[five lakh rupees].

(3) x x x

(4) Goods specified in the First Schedule shall be exempted from tax.

(5) Notwithstanding anything contained in sub section (1), any registered dealer other than an importer or a dealer liable to tax under sub section (2) or a dealer effecting first taxable sale of goods within the State, whose total turnover for a year is below rupees fifty lakhs, may at his option, pay tax at the rate of one per cent of the turnover of taxable goods] as presumptive tax instead of paying tax under sub section (1):

PROVIDED that a dealer who has been paying tax under sub section (1) shall not be entitled to opt for payment of tax under this sub section unless his total turnover continue to be within the limit specified in this sub section consecutively for three years.]

(6) Notwithstanding anything contained in sub section (1), where goods sold are contained in containers or are packed in any packing materials, the rate of tax and the point of levy applicable to such containers or packing materials, as the case may be, shall, whether the price of the containers or the packing materials is charged separately or not, be the same as those applicable to goods contained or packed, and in determining turnover of the goods, the turnover in respect of the containers or packing materials shall be included therein:

PROVIDED that where the sale or purchase of goods contained in any containers or packed in any packing materials is exempted from tax, then, the sale or purchase of such containers or packing materials shall also be exempted from tax.

Explanation : For the purposes of sub section (6), the word "containers" includes gunny bags, tins, bottles or any other containers.

7. Trade discount etc. deemed to be sale in certain cases

Notwithstanding anything contained in any other provisions of this Act, where a dealer allows any trade discount or incentive in terms of quantity in goods in relation to any sale effected by him, the quantity so allowed as trade discount or incentive, shall be deemed to be a sale by the dealer, who allows such trade discount or incentive and a purchase by the dealer who receives such trade discount or incentive and such sale shall form part of the sale in relation to which such trade discount or incentive is allowed.

8. Payment of tax at compounded rates

Notwithstanding anything contained in section 6,

- (a) (i) any works contractor who is not an importer or a dealer effecting first taxable sale in the State may, at his option, instead of paying tax in accordance with the provisions of the said sections, pay tax at two per cent of the whole contract amount.
- (ii) any works contractor, other than those undertaking electrical, refrigeration or air conditioning contracts or contracts relating to supply and installation of plant, machinery, rolling shutters, cranes, hoists, elevators (lifts), escalators, generators, generating sets, transformers, weighing machines, air conditioners and air coolers, deep freezers, laying of all kinds of tiles (except brick tiles), slabs and stones (including Marble), and not falling under clause (i) above, may at his option, instead of paying tax in accordance with the provisions of the said sections, pay tax at six per cent of the whole contract amount.

Explanation: "First taxable sale" for the purpose of this section shall mean the sale of taxable goods effected by a registered dealer immediately after the import of such goods into the State or its manufacture in the State or after its purchase from a person other than a registered dealer in the State, as the case may be.

- (b) Any dealer producing granite metals with the aid of mechanized crushing machine may, at his option, instead of paying tax in accordance with the provisions of the said sections, pay tax at the following rates, namely:
 - (i) for each crushing machine of size not exceeding 30.48 cm x 22.86 cm Rs. 30,000 per annum;
 - (ii) for each crushing machine of size exceeding 30.48 cm x 22.86 cm but not exceeding 40.64 cm x 22.86 cm = Rs. 90,000 per annum;
 - (iii) for each crushing machine of size exceeding 40.64 cm x 22.86 cm = Rs. 1,80,000 per annum;

Explanation: For the purposes of this clause, primary crusher shall also be reckoned for the purpose of computation of the quantum of compounded tax and the rate applicable for primary crusher shall be fifty per cent of the rates mentioned in items (i), (ii) and (iii) above.]

- (C) Any dealer in cooked food and beverages, including beverages prepared by him, other than a dealer supplying cooked food or beverages to any airline service company or institution or shipping company for serving in air craft, ships or steamer or served in air craft, ship, steamer, bar attached hotel or star hotel may, at his option, instead of paying tax in accordance with the provisions of section 6, pay tax at one percent of the taxable turnover.

Explanation: For the purposes of this clause "bar attached hotel" shall mean a hotel or restaurant or club or any other place which is licensed under the Foreign Liquor Rules to serve foreign liquor falling under SI.No.2 of the Fourth Schedule.

- (d) Any dealer who transfers the right to use Video Cassette or Computer Disc may, instead of paying tax in accordance with the provisions of section 6 pay tax at the rate of one thousand rupees per year for every main or branch shop situated in any place within the limits of any Municipal Corporation or Municipality and rupees five hundred per year for any main or branch shop situated in any other place or places.

9. Burden of proof

The burden of proving that any transaction of a dealer is not liable to tax under this Act shall lie on such dealer.

10. Deduction of tax at source

- (1) Every awardee shall deduct from every payment, including advance payment, made by him to any works contractor liable to pay tax under section 6, in relation to any works contract awarded, the tax

payable by the contractor in respect of such contract under that section, whether the transfer of goods involved in the execution of works contract is in the form of goods or not, and remit it to Government, in the prescribed manner, within five days from the date of such deduction. Every such awarder shall also file such return as may be prescribed.

- (2) For the purposes of sub section (1), the awarder shall obtain from the contractor a declaration in the prescribed form, showing his tax liability in relation to such works contract:

PROVIDED that the awarder shall obtain from the contractor quarterly certificate issued by the assessing authority showing the tax liability or tax remittances, as the case may be, of the contractor in relation to the contract up to the end of the previous quarter:

PROVIDED FURTHER that the awarder shall, before making final payment to the works contractor in respect of any contract, obtain a liability certificate from the assessing authority.

- (3) If any awarder effects any payment without deduction of the tax as provided under sub section (1) or after making such deductions, fails to remit the same to Government within the time limit specified under the said sub section, the awarder and any person or persons responsible for such deduction on behalf of the awarder, including a Director, Manager, Secretary or other officer of a company, shall be jointly and severally liable for payment of such amounts to the Government forthwith as if it were a tax due from him.

Explanation: For the purposes of this section,

- (1) "company" means any body corporate and includes a firm or other association of individuals, or a Co-operative society; and
(2) "Director" in relation to a firm, means partner in the firm.

11. Input Tax Credit

- (1) Subject to other provisions of this section, any registered dealer other than those paying presumptive tax under sub section (5) of section 6 or those paying compounded tax under section 8, who makes purchases from a registered dealer, of taxable goods within the State for resale or for use by him in the manufacture of taxable goods other than those coming under Fourth Schedule, for sale or for use in the execution of works contract or for use as containers or as packing materials for the packing of taxable goods in the State for sale, shall be eligible for input tax credit.
- (2) In respect of capital goods purchased by a dealer, input tax credit shall be allowed over a period of three years from the date of commencement of commercial production or from the date from which the capital goods are put to use, whichever is later, in such manner and subject to such conditions as may be prescribed.
- (3) Subject to the provisions of sub section (4) to (13), input tax credit shall be allowed to a registered dealer in respect of a return period against the '[output tax payable by him] for such period and the dealer shall pay to Government, the balance of the output tax in excess of the input tax credited in the manner prescribed:

PROVIDED that no input tax credit shall be allowed to any amount illegally collected by way of tax as specified in sub section (3) (a) of Section 30 of the Act:

PROVIDED ALSO that where any goods purchased in the State are subsequently sold at subsidized price, the input tax allowable under the sub section in respect of such goods shall not exceed the output tax payable on such goods.]

- (4) Unregistered dealers or dealers paying presumptive tax under sub section (5) of section 6 or dealers paying compounded tax under section 8 or dealers who transfer the right to use goods under clause (c) of sub section (1) of section 6 shall not be eligible for input tax credit.

- (5) No input tax credit shall be allowed for the purchases,
- (a) from an unregistered dealer or from a dealer not liable to tax under section 6 or from a dealer whose registration has been cancelled;
 - (b) from a dealer paying presumptive tax under sub section (5) of section 6;
 - (c) from a dealer paying compounded tax under section 8;
 - (d) of goods from outside the State in the course of inter State trade or commerce or otherwise in respect of tax paid on such purchase;
 - (e) of goods which are used in the manufacture, processing or packing of goods specified in the First Schedule and the Fourth Schedule;
 - (f) of goods specified in the Fourth Schedule;
 - (g) of goods which are used as fuel in motor vehicles or vessels, 3X X X or stores; X X X
 - (j) which relates to goods sold by a principal through his agent in respect of which the principal has claimed input tax credit or vice versa;
 - (k) of goods remaining unsold at the time of closure of business;
 - (l) of goods which are used in the manufacture, processing or packing of goods, where such manufactured, processed or packed goods remain unsold at the time of closure of business;
 - (m) of goods where tax invoice in the prescribed form is not available with the dealer or there is evidence that the same has not been issued by the selling dealer;
 - (n) by a dealer who is exempted from payment of tax;
X X X
- (6) If the input tax of a dealer for a return period is more than the out put tax of that return period, the difference between the input tax and the out put tax shall be first adjusted against any interest, tax or any other amount due or demanded under this Act, from the dealer for any previous return period (s) and the balance, if any, shall be carried forward to the next return period for the purpose of allowing input tax credit in the succeeding return period:

PROVIDED that where the excess input tax so carried forward cannot be fully adjusted during the last return period of that year and the output tax for the subsequent year is less than the excess input tax credit so remaining unadjusted, the amount by which the output tax for the subsequent year falls short of the excess input tax credit so remaining unadjusted, shall be refunded to the dealer as if it were a refund accrued under section 13.

- (7) If goods are purchased in the course of business during any return period for any purpose mentioned in sub section (1) and are subsequently used, fully or partly, for purposes other than those specified in the said sub section, or has remained as unsold at the time of closure of business, 2 [in relation to such goods) input tax on such goods used otherwise or goods remained as unsold at the time of closure shall be the reverse tax for that return period which may be determined in the manner prescribed.
- (8) The reverse tax as determined under sub section (7), shall be deemed to be an amount due under this Act.
- (9) No input tax credit shall be allowed to a registered dealer in respect of any purchases unless he furnishes the original tax invoice (duly filled in and signed and issued by the selling dealer) and the input tax has been separately charged and shown in the original tax invoice for the relevant purchases.
- (10) Notwithstanding anything contained in any other provisions of this Act, a dealer who purchases goods from another dealer whose Certificate of Registration is suspended, shall not be eligible for input tax credit on such purchases of goods, made during the period of suspension of the Certificate of Registration.
- (11) Notwithstanding anything contained in any other provisions of this Act, a dealer whose Certificate of Registration is suspended shall not be entitled to claim any input tax credit during the period of suspension of the Certificate of Registration.

- (12) A registered dealer who intends to claim input tax credit under this section shall, for the purpose of determining the amount of input tax credit, maintain the accounts and such other records as may be prescribed, in respect of purchases, supplies and sales effected by him in the State.
- (13) Subject to the provisions of sub sections (4) to (7) and sub sections (9) to (12), input tax credit shall be allowed to a registered dealer in respect of the tax paid under the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), in respect of goods purchased by him during a period of one year immediately preceding the date of commencement of this Act and held as opening stock on such date and sold or used in the manufacture of taxable goods or used in the execution of works contract or for use as containers or as packing materials for the packing of taxable goods in the State for sale there after, against the output tax payable by him, subject to such conditions and restrictions as may be prescribed:

PROVIDED that the assessing authority may adjust any amount accruing to a dealer as input tax credit under this sub section towards any tax or other amount due from the dealer, under this Act or under the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963) or the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994).

Explanation: For the purposes of this sub section "input tax" means tax paid by one registered dealer under the Kerala General Sales Tax Act, 1963 (15 of 1963) to another such dealer or, where the goods are liable to tax under the Kerala General Sales Tax Act, 1963 (15 of 1963) at the point of first purchase or last purchase, as the case may be, the tax paid by the dealer claiming input tax credit under this sub section on the purchase.

12. Special rebating in certain cases

In calculating the net tax payable by a dealer for a return period, there shall be deducted from the tax payable for the return period, a sum equal to,

- (a) the tax paid under sub section (2) of section 6; and
- (b) the tax paid under section 3 of the Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) on the import of any goods, other than those included in the Fourth Schedule;

where such goods are sold or used in the manufacture of taxable goods or used in the execution of works contract or for use as containers or as packing materials for the packing of taxable goods in the State.

13. Refund of input tax in the case of export or inter State sale

- (1) Every sale in the course of export shall be a zero rate sale.
- (2) Where input tax has been paid in respect of the purchase of any goods including capital goods, except those goods coming under the Fourth Schedule, and such goods are either,
 - (i) sold in the course of export; or
 - (ii) sold in the course of inter State trade or commerce; or
 - (iii) sent to outside the State otherwise than by way of sale in the course of inter State trade; or
 - (iv) consumed in the manufacture of goods, other than those falling under the First Schedule or Fourth Schedule and the goods so manufactured are sent outside the State either by way of sale in the course of inter State trade or commerce or otherwise; or
 - (v) used as capital goods; the input tax paid on such goods shall be refunded to the person making such sales in the course of export or in the course of inter State trade or commerce or sending such goods to outside the State, as the case may be, in such manner and subject to such conditions as may be prescribed:

PROVIDED that the dealer claiming such refund shall not claim input tax credit on such purchases for any return period:

PROVIDED FURTHER that where the goods are sent to outside the State otherwise than by way of sale in the course of inter State trade or export or where the sale in the course of inter State trade is exempted from tax, the refund under this section shall be limited to the amount of input tax paid in excess of the rate specified under sub section (1) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) on the purchase turnover of such goods resold or used in the manufacture, as the case may be:

PROVIDED ALSO that in the case of capital goods, the refund of input tax will be allowed in such instalments as may be prescribed.

- (3) Nothing contained in sub section (2) shall be construed as preventing the assessing authority from adjusting any amount due as refund under sub section (1) towards any tax or other amount due from the dealer, under this Act or under the provisions of the Kerala General Sales Tax Act, 1963 (15 of 1963) or the Central Sales Tax Act, 1956 (Central Act 74 of 1956) or The Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994).
- (4) The provisions of this section shall apply to goods purchased by a dealer during a period of one year immediately preceding the date of commencement of the Act and held by such dealers as opening stock on such date.

Explanation: For the purpose of this section,

- (a) a 'sale in the course of export' means a sale falling under sub section (1) or sub section (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).
- (b) "input tax" includes tax paid under sub section (2) of section 6, input tax covered by the Explanation to sub section (13) of section 11 and the tax paid under the Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994) on any taxable goods.

14. Reimbursement of tax

Where tax has been collected by any dealer in the State on any sale effected under this Act to any official or personnel of,

- (a) any foreign diplomatic mission or consulate in India; or
- (b) the United Nations or any other similar international body, entitled to privileges under any convention to which India is a party or under any law for the time being in force; or
- (c) any consular or diplomatic agent of any mission, the United Nations or other body, the tax so collected shall be reimbursed to such person, mission, United Nations or other body in such manner as may be prescribed.]

REGISTRATION AND PERMIT

15. Registration of dealers

- (1) Every dealer whose total turnover in any year is not less than two lakh rupees shall, and any other dealer may, get himself registered under this Act.
- (2) Notwithstanding anything contained in sub section (1)
 - (i) every casual trader;
 - (ii) every dealer, registered under the Kerala General Sales Tax Act, 1963 (15 of 1963) immediately before the date of commencement of this Act;
 - (iii) every dealer registered under sub section (3) of section 7 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956);
 - (iv) every dealer who in the course of his business obtains or brings goods from outside the State or effect export of goods out of the territory of India;
 - (v) every dealer in bullion or specie or in jewellery of gold, silver or platinum group of metals;
 - (vi) every dealer residing outside the State, but carrying on business in the State;

- (vii) every agent of a non resident dealer. and
- (viii) every commission agent, broker, del crudr agent, auctioneer or any other mercantile agent, by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal, shall get himself registered under this Act, irrespective of the quantum of his total turnover.
- (3) Notwithstanding anything contained in the foregoing sub sections, an authorized retail or wholesale distributor dealing exclusively in rationed articles under the Kerala Rationing Order, 1966, shall not be liable to get himself registered under this Act.
- (4) The burden of proving that a dealer is not liable to be registered under this Act shall lie on that dealer.

16. Procedure for registration

- (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 in the table below:

TABLE

a	Where the total turnover is less than	Five hundred rupees three lakh rupees
b	Where the total turnover is three lakh rupees and above but is less than ten lakh rupees	Seven hundred and fifty rupees
c	Where the total turnover is ten lakh rupees and above but is less than fifty lakh rupees	One thousand rupees plus Twenty five rupees for each lakh or part thereof above ten lakh
d	Where the total turnover is fifty lakh rupees and above	Two thousand rupees plus fifty rupees for each lakh or part thereof above fifty lakh, so however that the total registration fee shall not exceed twenty thousand rupees:

PROVIDED that a dealer getting registered under clause (ii) of sub section (2) of section 15 shall not be required to pay the registration fee specified in this sub section; but only the fee for renewal of registration specified under sub section (7):

PROVIDED FURTHER that where the dealer is an authorized retail or wholesale distributor of rationed articles under the Kerala Rationing Order, 1966, his total turnover for the purpose of this sub section shall not include the turnover in respect of such goods:

PROVIDED ALSO that in the case of a casual trader, the minimum registration fee to be paid shall be one thousand five hundred rupees and the registration shall be valid for a period of three months from the date of issue of the certificate.]

- (2) If the prescribed authority after making such enquiries as it may consider necessary, is satisfied that the application is in order and that the particulars furnished therein are correct, it shall register the applicant and issue to him a certificate of registration in the prescribed form.
- (3) The registering authority shall dispose of the application for registration received under sub section (1), within thirty days from the date of receipt of the application.
- (4) Where a dealer has more than one place of business, the registration certificate shall cover all such places of business. The registering authority shall issue such number of certified copies of the registration certificate to the dealer for exhibition at each of his places of business and the dealer shall pay a fee of '[one hundred and fifty rupees] for each of such certified copy.
- (5) No fee specified above shall be payable by any State Government, Central Government or Government of any Union Territory or any department thereof or any local authority.

- (6) The dealer shall exhibit the certificate of registration granted under sub section (2) at the place of business mentioned therein. Where the dealer has more than one place of business, he shall exhibit the certificate of registration at the principal place of business mentioned therein and a certified copy thereof granted under sub section (4) at every other place of business within the State mentioned in the certificate of registration.
- (7) A certificate of registration issued under sub section (2) shall be valid for a year and shall be renewed from year to year on payment of the 2 [fee specified below:
- (a) dealer who is not an importer Five hundred rupees
- (b) others : One thousand five hundred rupees)
- (8) A dealer registered under sub section (1) of section 15 shall be entitled to have his registration cancelled if he is able to prove to the satisfaction of the registering authority that his turnover in each of the two consecutive years immediately preceding the application was less than the limits mentioned in that sub section.
- (9) If any dealer registered under this Act has committed the offence of evasion of tax for more than once during an year, the registering authority may, for the reasons to be recorded in writing, cancel the registration of such dealer.
- (10) Notwithstanding anything contained in sub section (9), the registering authority shall have power, for good and sufficient reasons, to cancel, modify or amend any registration certificate issued by it.
- (11) No application for registration or for renewal under this section shall be refused and no order under sub section (9) or (10) shall be made, unless the dealer concerned has been given an opportunity of being heard.
- (12) When a dealer has ceased to do business in any year, and gives notice of that fact to the registering authority, he shall not be liable to pay any registration fee from the commencement of the following year unless he resumes business.
- (13) (i) Any dealer conducting exhibitions, exchange meals or any prize schemes for sales promotion, shall obtain a written permission from the assessing authority, with whom he is registered as a dealer on payment of a fee of five hundred rupees. The assessing authority may issue such permission in such form and subject to such conditions as may be prescribed. The dealer to whom the permission is issued shall exhibit the same at a conspicuous place where the exhibition or exchange mela or prize scheme is conducted.
- (ii) The owner of the premises (not being the regular business place of the dealer) where the exhibition, exchange mela or any prize schemes for sales promotion are conducted shall obtain a copy of the permission issued by the assessing authority under clause (i) and intimate the assessing authority concerned the particulars regarding the period during which the mela is conducted, the dealer conducting the mela and the conditions subject to which the premises are leased out for the conduct of such exhibition, exchange mela or prize schemes and any other relevant information. Where the owner of the premises fails to do so, he shall be jointly and severally liable for any tax that may become due on the sales of goods made in such exhibition, exchange mela or any prize schemes.
- (14) Every registered dealer shall be issued an electronic identity card on payment of five hundred rupees and subject to such conditions as may be prescribed. Add on cards may be issued to a dealer on payment of two hundred and fifty rupees per card. The maximum number of add on cards that may be issued to a dealer shall not exceed three.
- (15) Where a certificate of registration or an electronic identity card issued under this section is lost, a duplicate certificate may be issued on payment of one hundred rupees in the case of registration

certificate and two hundred and fifty rupees in the case of electronic identity card, subject to such conditions as may be prescribed.]

17. Security to be furnished in certain cases

- (1) Where the registering authority has reason to believe that a dealer is likely to make default in payment of tax or other amount due under this Act, he may, by order in writing, demand security from the dealer for an amount not exceeding one half of the tax payable on the turnover of the dealer for the year as estimated by the registering authority.
- (2) Notwithstanding anything contained in sub section (1), the registering authority may, at the time of registration, demand security by order in writing, from every dealer effecting first sale of goods within the State, an amount not exceeding one half of the tax payable on the turnover of the dealer for the year as estimated by the registering authority:

PROVIDED that the registering authority shall have the power to demand at any time additional security if such authority has reason to believe that the turnover estimated under sub section (1) or (2) was too low:

PROVIDED FURTHER that no security or additional security shall be demanded under this sub section from a dealer falling under clause (ii) of sub section (2) of section 15.1

- (3) The dealer from whom security or additional security is demanded shall furnish it within the prescribed time and in the prescribed manner.

18. Suspension of registration in certain cases

- (1) Notwithstanding anything contained in any other provisions of this Act, the Deputy, Commissioner may, if he is satisfied that any dealer has violated the condition of a registration certificate issued to such dealer or that he has violated any of the provisions of this Act or the rules made thereunder or has prevented or obstructed or abetted the prevention or obstruction of any survey, inspection, entry, search or seizure by an officer empowered under this Act, without prejudice to any other action that may be taken against him under this Act, by order, suspend the registration of such dealer for such period not exceeding six months as may be specified in the order.
- (2) Notwithstanding anything contained in sub section (1) where a dealer registered under this Act has evaded tax exceeding one lakh rupees during an year, the Deputy Commissioner may, without prejudice to any other action that may be taken against him under this Act, by an order in writing, suspend, in the manner as may be prescribed, the Certificate of Registration for a period not less than six months but not exceeding one year.
- (3) Any dealer who continues the business during the period of suspension of the registration shall be guilty of an offence under this Act.

19. Issue of permit

- (1) Every registered dealer who transacts business at places other than his registered place or places of business or employs a travelling salesman or representative to transact business as aforesaid, shall obtain a permit issued under this Act authorizing himself or permitting him to authorize, the travelling salesman or representative so to do.
- (2) The entire turnover of business carried on under the permit shall be included and accounted for by the registered dealer in his accounts and returns and shall be dealt with as if it were the turnover of business done by the registered dealer himself at the registered place of business.
- (3) Every permit holder shall carry the permit with him and shall produce it on demand by any officer of the Commercial Taxes Department empowered by the Government in this behalf. He shall maintain and produce on demand to any such officer a true and correct account of all the transactions carried on

under the permit and a stock book showing the quantities of goods held by him, the quantities disposed of from day to day by sale or otherwise and the balance on hand at the end of each day.

- (4) An application for the permit referred to in sub section (1) shall be made to the registering authority, in such manner and within such period, as may be prescribed, and shall be accompanied by a fee of 200 one hundred and fifty rupees.

Explanation: A dealer may make a single application for all the permits required by him together with the fee for each permit applied for.

- (5) If the registering authority is satisfied that the application is in order, and that the particulars furnished therein are correct, it shall issue the permit in the prescribed form.
- (6) A permit issued under sub section (5) shall be valid for a period of one year and shall be renewed from year to year on receipt of an application from the registered dealer, accompanied by a fee of 200 [one hundred and fifty rupees].
- (7) The registering authority shall cancel a permit, (a) on requisition made in writing by the registered dealer, or (b) on the cancellation of the certificate of registration.
- (8) The registering authority may cancel a permit if the permit holder has contravened any of the terms or conditions of the permit or any of the provisions of this Act or the rules made thereunder.
- (9) No permit shall be cancelled under sub section (8) unless the person affected has been given a reasonable opportunity of being heard.

ASSESSMENT, RECOVERY OF TAX AND PENALTIES

20. Filing of returns

- (1) Every registered dealer and every dealer liable to be registered under this Act shall submit to the assessing authority such return or returns before such dates and in such manner and accompanied by such documents as may be prescribed.
- (2) In case of a dealer having more than one place of business, the aggregate turnover of all such places of business shall, subject to the provisions of sub section (3), be taken as the turnover of the business for the purposes of this Act.
- (3) The Commissioner may, on application by the dealer, treat each of such places of business as a separate unit for the purposes of levy, assessment and collection of tax, and thereupon all the provisions of this Act regarding registration, filing of returns, assessment and collection of tax shall apply, as if each of such places of business were a separate unit.
- (4) Where any order is passed by the Commissioner under sub section (3), the turnover of each of such places of business shall be liable to tax irrespective of such turnover being below the minimum turnover mentioned in section 6 provided that the total turnover in respect of all such places of business together shall not be less than the minimum turnover mentioned in section 6.

21. Self assessment

Where the return submitted under sub section (1) of section 20 is in the prescribed manner and accompanied by the prescribed documents, the assessment relating to the return period shall, subject to the provisions of sections 22, 24 and section 25, be deemed to have been completed on the receipt of such return.

22. Assessment in case of non filing of return and filing of defective return

- (1) Where the return submitted under sub section (1) of section 20 is not in the prescribed manner or not accompanied by the prescribed documents or with incorrect particulars, the assessing authority shall,

after recording its reasons, reject the return with due notice to the dealer.

- (2) A dealer whose return is rejected under sub section (1) may, file a fresh return curing the defects in such manner and within such time as may be prescribed and accompanied by such documents as provided under sub section (1) of section 20 together with proof of payment of interest on the tax payable at the rates provided under section 31 for the period from the due date of filing of return till the date of filing of such fresh return. On the receipt of such return by the assessing authority, the assessment for the return period shall, subject to the provisions of section 24 and section 25, be deemed to have been completed.
- (3) If any dealer fails to submit any return as provided under sub section (1) of section 20 or files incorrect return and fails to file a fresh return as provided under sub section (2), the assessing authority shall estimate the turnover of the return period and complete the assessment to the best of its judgment.
- (4) No assessment under sub section (3) of this section shall be completed without affording the dealer an opportunity of being heard.
- (5) On receipt of the notice under sub section (4), if the dealer files a return for the return period as provided under sub section (1) of section 20 and accompanied by proof of payment of tax payable and interest on this amount from the due date for filing of return till the date of filing of return at the rates specified in section 31 and double the amount of interest so due as penalty the assessing authority shall drop the proposal for assessment under sub section (3) and the assessment for the return period shall be deemed to have been completed on receipt of such return.
- (6) Any assessment, levy and collection of tax under this Act shall be in such manner as may be prescribed.
- (7) Notwithstanding anything contained in any other provision of this Act, no appeal shall lie against the assessment completed under sub section (3) of this section unless the dealer has paid the entire tax assessed.]

23. Visit to dealer's premises and audit of accounts and other records by audit officers

- (1) The Government or any authority or officer empowered by them in this behalf may, designate any officer not below the rank of a Deputy Commissioner to conduct audit visit at the business place of any dealer and to audit any returns, books of accounts, any other records or stock statements and goods relating to the business, either by himself or through audit officers not below the rank of an assessing authority. [The officer so designated and the audit officers shall follow the procedure as may be notified by Government.]
- (2) The audit officers shall have all the powers of an assessing authority.
- (3) The designated Officer may, by an order in writing, authorise not less than two audit officers to visit the place of business of any dealer and audit any returns, books of accounts, any other records, stock statements and goods relating to any return period.
- (4) The audit officers authorised in this behalf may, with due intimation to the dealer enter any place of business and require the dealer, his employee or any other person found there assisting the dealer in carrying on business to make available all or any of the books of accounts or other records relating to any return period for audit and require them to prove the correctness of the stock statement and goods and thereupon the dealer or his representative shall render necessary facilities to the audit officers to conduct the audit.
- (5) The audit officers may inspect and verify all or any of the books of accounts and other records relating to any return period and require the dealer to furnish any information or statements relating to the business which he may deem necessary for checking the credibility or correctness of the returns.

- (6) If any dealer or any other person who is required to make available any books of accounts or records for audit fails to do so without any reasonable cause or fails to prove the correctness of the stock statement, goods or the turnover reported or the input tax credit or the refund claimed, notwithstanding anything contained in section 11, 20, 21 and 221, all the input tax credit claimed in respect of 2 [the four return periods immediately preceding the date of such audit visit shall be liable to be disallowed and the assessments of such return periods liable to be completed to the best of judgment as provided under section 24.1

24. Audit assessment

- (1) Notwithstanding anything contained in any other provision of this Act, if any dealer
- (a) is found on audit of his books of accounts other records or otherwise, to have submitted incorrect or incomplete return for any return period; or
 - (b) fails to make available any accounts or other records required by the audit officer for audit in the business place of the dealer; or
 - (c) fails to prove the claim of input tax credit or refund claimed, the audit officer may, after conducting such enquiry as he may deem necessary, reject the returns of such return periods and complete the assessments to the best of judgment:

PROVIDED that no assessment under this section shall be completed without affording the dealer an opportunity of being heard.

- (2) Notwithstanding anything contained in sub section (1), the officer designated under sub section (1) of section 23 may, on his own motion or on a reference being made to him by the assessing authority or on an application of an assessee, call for and examine the record of any proceeding in which an assessment is pending and, if he considers that, having regard to the nature of the case or the amount involved or for any other reason, it is necessary so to do, he may issue such directions as he thinks fit for the guidance of the assessing authority to enable him to complete the assessment, and such directions shall be binding on the assessing authority:

PROVIDED that no directions which are prejudicial to the assessee shall be issued before an opportunity is given to the assessee of being heard.

25. Assessment of escaped turnover

- (1) Where for any reason the whole or any part of the turnover of business of a dealer has escaped assessment to tax in any year or has been under assessed or has been assessed at a rate lower than the rate at which it is assessable or any deduction has been wrongly made there from, or where any input tax credit has been wrongly availed of, the assessing authority may, at any time within five years from the last date of the year to which the return relates, proceed to determine, to the best of its judgment, the turnover which has escaped assessment to tax or has been under assessed or has been assessed at a rate lower than the rate at which it is assessable or the deduction in respect of which has been wrongly made or input tax credit that has been wrongly availed of and assess the tax payable on such turnover or disallow the input tax credit wrongly availed of, after issuing a notice on the dealer and after making such enquiry as it may consider necessary:

PROVIDED that before making an assessment under this sub section the dealer shall be given a reasonable opportunity of being heard.

- (2) The time limit mentioned in sub section (1) shall not apply where the turnover which escaped assessment relates to any business done by such dealer as binomial or through a beamy or where it relates to a dealer, who being liable to get himself registered under this Act and the rules made there under, has failed to do so or where the escaped turnover is on account of the dealer having claimed any input tax credit on the basis of any bogus or forged documents.
- (3) In making an assessment under sub section (1), the assessing authority may, if it is satisfied that the escape from assessment is due to willful non disclosure of assessable turnover by the dealer, direct

the dealer to pay, in addition to the tax assessed under sub section (1), a penalty as provided in section 68:

PROVIDED that no such penalty shall be imposed unless the dealer affected has had a reasonable opportunity of showing cause against such imposition.

Explanation: For the purposes of this section, the burden of proving that the escape from assessment was not due to willful non disclosure of assessable turnover by the dealer shall be on the dealer,

- (4) The powers under sub section (1) may be exercised by the assessing authority even though the order of assessment, if any, passed in the matter, has been the subject matter of an appeal or revision.
- (5) In computing the period of limitation for the purposes of this section, the time during which the proceedings for assessment remained stayed under the orders of a Civil Court or other competent authority shall be excluded.

26. Protective assessment

Notwithstanding anything to the contrary contained in any judgment, decree, order, direction or decision of any Court, Tribunal or other Authority, where the assessing authority has reason to believe that any person is, or was carrying on business in the name of, or in association with any other person, either directly, or indirectly, whether as agent, employee, manager, power of attorney holder, guarantor or in any other capacity, such person and the person in whose name the registration certificate, if any, is taken, shall jointly and severally, be liable for the payment of the tax, penalty or other amount due under this Act which shall be assessed, levied and recovered from all or any of such person or persons, as if such person or persons are dealers:

PROVIDED that before taking action under this section, the persons concerned shall be given a reasonable opportunity of being heard.

27. Assessment of legal representatives

Where a dealer dies, his executor, administrator, or other legal representative shall be deemed to be the dealer for the purposes of this Act, and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer, provided that, in respect of any tax, fee or other amount assessed as payable by any such dealer or levied on him or any tax, fee or other amount which would have been payable by him under this Act if he had not died, the executor, administrator or other legal representative shall be liable only to the extent of the assets of the deceased in his hands.

28. Liability of firms

- (1) Where any firm is liable to pay any tax, fee or other amount under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment.
- (2) Where a partner of a firm liable to pay any tax, fee or other amount under this Act retires, he shall, notwithstanding any contract to the contrary, be liable to pay the tax, fee or other amount remaining unpaid at the time of his retirement and any tax, fee or other amount due up to the date of retirement, though un assessed.

29. Firm dissolved or business discontinued

- (1) Where any business carried on by a firm is discontinued or where a firm is dissolved, the assessing authority shall make an assessment of the taxable turnover of, and determine the tax payable by, the firm as if no such discontinuance or dissolution had taken place and all the provisions of this Act, including the provisions relating to levy of penalty or any other amount payable under any provisions of this Act, shall apply, so far as may be, to such assessment and determination.

- (2) Without prejudice to the generality of sub section (1), if the assessing authority in the course of any proceedings under section 75 in respect of any such firm as is referred to in that sub section is satisfied that the firm was guilty of willful non disclosure of assessable turnover, it may direct payment of a penalty in accordance with the provisions of sub section (2) of that section.
- (3) Every person who was, at the time of such discontinuance or dissolution, a partner of the firm and the legal representative of any such person who is deceased, shall be jointly and severally liable, for the amount of tax, penalty or other amount payable, and all the provisions of this Act shall apply, so far as may be, to any such assessment or direction for payment of penalty or other amount.
- (4) Where such discontinuance or dissolution takes place after any proceedings in respect of any year have commenced, the proceedings may be continued against the persons referred to in sub section (3) from the stage at which the proceedings stood at the time of such discontinuance or dissolution, and all the provisions of this Act shall, so far as may be, apply accordingly.
- (5) Nothing in this section shall affect the provisions of section 27.

30. Collection of tax by dealers

- (1) A registered dealer may, subject to the provisions of sub sections (2) and (3), collect tax at the rates specified in the Schedules, on the sale of any goods, from the person to whom he sells the goods [and pay it over to Government in such manner as may be prescribed.
- (2) Dealers registered under this Act, except those dealers paying presumptive tax under sub section (5) of section 6 and those paying compounded tax under section 8, alone shall be eligible to collect any sum by way of, or purporting to be by way of tax under this Act.
- (3) No registered dealer shall collect any sum purporting to be by way of tax,
 - (a) on the sale of any goods
 - (i) in respect of which he is not liable to pay tax; or
 - (ii) at a rate exceeding the rate at which he is liable to pay tax; or
 - (b) in respect of the purchase of any goods, whether or not he is liable to pay tax on such purchase.
- (4) No registered dealer whose turnover is below the limit specified under sub section (1) of section 6 shall collect any sum purporting to be by way of tax.
- (5) Where any dealer has collected any tax under sub section (1) but has failed to pay the tax due under this Act for such sale to the Government, any person or persons responsible for such collection on behalf of the dealer including a Director, Manager, Secretary or other officers of a company shall be jointly and severally liable for payment of such amounts to the Government forthwith as if it were a tax due from him.

Explanation: For the purposes of this section,

- (a) "company" means any body corporate and includes a firm or other association of individuals, or a Co-operative society; and
- (b) "Director" in relation to a firm, means partner in the firm.

31. Payment and recovery of tax

- (1) Every dealer liable to pay tax under this Act for any return period shall pay tax within such period, as may be prescribed.
- (2) In the case of a dealer from whom any tax or other amount is demanded shall pay tax in such manner and in such instalments, if any and within such time, as may be specified in the notice of demand not

being less than fifteen days from the date of service of the notice:

PROVIDED that the time limit of fifteen days for a notice under this sub section shall not apply to casual traders.

- (3) If default is made in payment under sub section (2), the whole of the amount outstanding on the date of the default shall become immediately due and shall be a charge on the properties of the person or persons liable to pay the tax or other amount under this Act.
- (4) Any tax or any other amount due under this Act from a dealer or any other person may, without prejudice to any other mode of recovery, be recovered
 - (a) as if it were an arrear of land revenue;
 - (b) on application to any Magistrate, by such Magistrate as if it were a fine imposed by him:

PROVIDED that no proceedings for such recovery shall be taken or continued as long as such dealer or other person has, in regard to the payment of such tax or other amount, as the case maybe, complied with an order by any of the authorities to whom he has appealed or applied for revision, under the provisions of this Act.

- (5) if the tax or any other amount assessed or due under this Act is not paid by any dealer or any other person within the time prescribed therefore in this Act or in any rule made thereunder and in other cases within the time specified therefore in the notice of demand, the dealer or the other person, shall pay simple interest at the rate of twelve percent per annum on the tax or other amount defaulted.]
- (6) Where any dealer has failed to include any turnover of his business in any return filed or where any turnover or tax has escaped assessment, interest under sub section (5) shall accrue on the tax due on such turnover or tax with effect from such date on which the tax would have fallen due for payment, had the dealer included the turnover or tax in the return relating to the period to which such turnover relates.
- (7) Where, as a result of any order in appeal or revision or in any other proceedings, the tax or any other amount due under this Act is finally settled, the interest leviable under sub section (5) shall be on the amount as finally settled and the period during which the collection of tax or other amount is stayed by any Court or any other authority shall not be excluded in computing the period for calculating interest under the said sub section.
- (8) Where, as a result of any order in appeal or revision or any rectification under section 66, any dealer or other person is not liable to pay the tax or any other amount, the levy of interest for the non payment of such tax or other amount shall be cancelled and if any amount of such interest has been collected, it shall be refunded to the dealer or other person, as the case may be, in such manner as may be prescribed.
- (9) Where, as a result of any order in appeal or revision or any rectification under section 66, any tax or any other amount due from any dealer or other person has been reduced, the interest levied for the non payment of such tax or other amount shall be proportionately reduced and if any amount of interest in excess of such reduced interest has been collected, such excess shall be refunded to the dealer or other person, as the case may be.
- (10) The provisions of the Kerala Taxation Laws (Continuation and Validation of Recovery Proceedings) Act, 1967 (23 of 1967), shall apply for all proceedings in relation to the recovery of any amount due under this Act.

32. Deferment of tax payable by Industrial Units

- (1) Subject to such conditions and restrictions, the Government may, by notification, order to defer the payment of the whole or any part of the tax payable by any industrial unit in respect of which exemption in respect of tax payable under the Kerala General Sales Tax Act, 1963 (15 of 1963) or the

Kerala Surcharge on Taxes Act, 1957 (11 of 1957) had been granted or is due to be granted under any notification issued under Section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), under the Industrial Policy of the State, and that the tax or taxes so deferred shall be repaid, after the expiry of the period for which such exemption had been granted, in equal instalments over a period of five years in such manner as may be specified.

- (2) Notwithstanding anything contained in this Act but subject to such conditions as the Government may, by general or special order specify, where in respect of an industrial unit deferment is granted under sub section (1) and where liability equal to the amount of any such tax deferred has been created as a loan by Government, such tax deferred shall not attract interest under sub section (5) of Section 31 during the period for which deferment is granted.]

33. Special powers of Assistant Commissioners under Revenue Recovery Act

- (1) The Government may, by notification in the Gazette, appoint any Assistant Commissioner to exercise the functions of a Collector under the Kerala Revenue Recovery Act, 1968 (15 of 1968) for the recovery of arrears due under this Act.
- (2) Notwithstanding anything contained in any other law for the time being in force, an officer appointed under sub section (1) shall be deemed to be a Collector within the meaning of clause (c) of section 2 of the Kerala Revenue Recovery Act, 1968 (15 of 1968).

34. Recovery of penalty

Penalty payable under this Act shall be deemed to be a tax under this Act for the purpose of collection and recovery and shall be recoverable without prejudice to the institution of any proceeding for prosecution for an offence under this Act.

35. Further mode of recovery

- (1) The assessing authority may, at any time or from time to time by notice in writing (a copy of which shall be forwarded to the dealer at his last address known to the assessing authority) require any court or any officer of the Central Government or of the Government of any State or Union Territory or any other person (other than an individual) from whom money is due or may become due to the dealer or any court or any such officer or any other person (other than an individual) who holds or may subsequently hold money for or on account of the dealer, to pay to the assessing authority, either forthwith if the money has become due or is so held or within the time specified in the notice (not being before the money becomes due or is held), so much of the money as is sufficient to pay the amount due by the dealer in respect of arrears of tax, fee or penalty or the whole of the money when it is equal to or less than the arrears of tax, fee or penalty.
- (2) The assessing authority may at any time or from time to time amend or revoke any such notice or extend the time for making any payment in pursuance of the notice.
- (3) Any court, officer or other person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the dealer and the receipt by the assessing authority shall constitute a good and sufficient discharge of the liability of such court, officer or other person to the extent of the amount referred to in the receipt.
- (4) Any court or person other than an officer of the Government making any payment to the dealer after receipt of the notice referred to in this section shall be liable to the assessing authority to the extent of the payment made or to the extent of the liability of the dealer for the amount due under this Act, whichever is less.
- (5) Where any court or person other than an officer of the Government to which or to whom a notice under this section is sent objects to it on the ground that the sum demanded or any part thereof is not due by it or him to the dealer or that such court or person does not hold any money for or on account

of the dealer, then nothing contained in this section shall be deemed to require such court or person to pay the sum demanded or any part thereof to the assessing authority.

- (6) Any amount which a court or person other than any officer of the Government is required to pay the assessing authority or for which it or he is liable to the assessing authority under this section shall, if it remains unpaid, be a charge on the properties of such court or person, as the case may be, and may be recovered as if it were an arrear of public revenue due on land.

Explanation: For the purposes of this section, the amount due to a dealer or money held for or on account of a dealer by any court, officer or other person shall be computed

after taking into account such claims if any, as may have fallen due for payment by such court, officer or other person, as the case may be, and as may be, lawfully subsisting.

36. Recovery of tax when business is transferred

Where the ownership of the business of a dealer liable to pay tax or other amount is transferred, any tax or other amount payable under this Act in respect of such business and remaining unpaid at the time of the transfer and any tax or other amount due up to the date of transfer, though unassisted may, without prejudice to any action that may be taken for its recovery from the transferor, be recovered from the transferee as if he were the dealer liable to pay such tax or other amount:

PROVIDED that the recovery from the transferee of the arrears of tax due for the period prior to the date of the transfer shall be limited to the value of the assets he obtained by transfer.

37. Certain transfers to be void

Where, during the pendency of any proceedings under this Act or after the completion thereof, any assessee creates a charge on, or parts with the possession (by way of sale, mortgage, gift, exchange or any other mode of transfer whatsoever) of any of his assets in favour of any person, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the assessee under this Act.

38. Tax payable to be first charge on the property

Notwithstanding anything to the contrary contained in any other law for the time being in force, any amount of tax, penalty, interest and any other amount, if any, payable by a dealer or any other person under this Act, shall be the first charge on the property of the dealer, or such person.

39. Liability of Directors of a Private Company

Where any tax or other amount recoverable under this Act from any private company, whether existing or wound up or under liquidation, cannot be recovered for any reason whatsoever, every person who was a director of such company at any time during the period for which the tax or other amount is due under this Act shall be jointly and severally liable for the payment of such tax or other amount unless he proves that the non recovery cannot be attributed to any negligence, misfeasance or breach of duty on his part in relation to the affairs of the company.

INSPECTION OF BUSINESS PLACES AND ACCOUNTS AND ESTABLISHMENT OF CHECK POSTS

40. Maintenance of true and correct accounts by dealers

Every person registered under this Act, every dealer liable to get himself registered under this Act and every other dealer who is required so to do by the authority by notice served in the prescribed manner shall keep and maintain true and correct accounts and such other records as may be prescribed, in Malayalam, Tamil, Kannada, or English relating to his business, showing such particulars as may be prescribed. Different particulars may be prescribed for different classes of dealers.

41. Credit notes and debit notes

- (1) Where subsequent to any sale of taxable goods effected by a dealer the purchaser has returned the goods covered by the tax invoice fully or partly, within the period permitted by this Act or the Rules made there under, the dealer effecting the sale shall issue, forthwith, to the purchaser a credit note containing such particulars as may be prescribed.
- (2) Where a tax invoice or a bill of sale has been issued as per the provisions of this Act or the Rules made thereunder and the tax payable in respect of the sale is more than the amount shown as tax charged in such tax invoice or sale bill, as the case may be, the dealer making such sale shall issue to the purchaser a debit note containing such particulars as may be prescribed.

42. Audit of accounts and certification of returns

Every dealer whose total turnover in a year exceeds rupees forty lakhs shall get his accounts audited annually by a Chartered Accountant or Cost Accountant and shall submit copy of the audited statement of accounts and certificate, in the manner prescribed.

43. Power of Survey

Any officer not below the rank of an assessing authority may, for the purpose of survey for ascertainment of commencement of liability for registration under this Act, enter any place of business and require the dealer, employee or any other person who may at that time help in carrying on such business, to provide necessary facility,

- (i) to inspect books of accounts or documents relating to the business, and
- (ii) to check or verify the cash and stock of goods which may be found therein, and
- (iii) to furnish such information including such statement relating to any matter which may be useful for or relevant to any proceedings under this Act and the dealer, employee or any other person shall comply with such requirements:

PROVIDED that no residential accommodation (not being a shop cum residence) shall be entered into or inspected unless such officer is specially authorized in writing by the Commissioner to search that residential accommodation.

44. Power to order production of accounts and powers of entry, inspection etc.

- (1) An officer not below the rank of an assessing authority may, for the purposes of this Act, by notice, require any dealer,
 - (a) to produce or cause to be produced before him any accounts, registers, records or other documents; or
 - (b) to furnish or cause to be furnished any other information, relating to his business, and such dealer shall comply with such requisition.
- (2) Any officer, not below the rank of an assessing authority may,
 - (a) enter any place of business; and
 - (b) inspect any accounts, registers, records or other documents relating to his business and the goods in his possession.
- (3) If any officer not below the rank of an assessing authority has reason to believe that a dealer is trying to evade any tax under this Act, he may, for reasons to be recorded, enter and search,
 - (a) the place of business of the dealer; or
 - (b) any other place where the dealer is keeping or is reasonably suspected to be keeping any goods, accounts, registers, records or other documents relating to his business:

PROVIDED that no residential accommodation (not being a shop cum residence) shall be entered into or searched unless such officer is specially authorized in writing by the Commissioner to search that accommodation.

Explanation: For the purposes of clause (b), "place" includes any godown, building, vessel, vehicle, box or receptacle.

- (4) All searches under this section shall, so far as may be, be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).
- (5) The officer making the inspections or search may seize such accounts, registers, records or other documents, as he considers necessary and on such seizure he shall grant the dealer a receipt of the things seized.
- (6) The accounts, registers, records or other documents seized under sub section (5) shall not be retained by the officer seizing them beyond a period of sixty days from the date of the seizure except with the permission of the next higher authority, unless they are required for any prosecution under this Act:

PROVIDED that the next higher authority shall not give permission to retain such accounts, registers, records or other documents beyond a period of ninety days from the date of the seizure.

- (7) The power conferred by sub sections (3) and (5) shall include:
 - (a) the power to break open any box or receptacle or place or the door of any premises, in which any goods or any accounts, registers, records or other documents of the dealer are, or are reasonably believed to be kept:

PROVIDED that the power to break open the door shall be exercised only after the owner or any other person in occupation of the premises fails or refuses to open the door on being called upon to do so.

- (b) the power to seal any box or receptacle, godown or building, where any goods or any accounts, registers, records or other documents are, or are reasonably believed to be kept, if the owner or any other person in occupation leaves the premises or refuses to open the box or receptacle, godown or building, or is not available, and then to break open such box, receptacle, godown or building on the authority of an authorization in writing by the Commissioner.
- (c) the power to search any person who has got out of, or is about to get into or is in, any place referred to in clause (a) or clause (b) of sub section (3) or any vessel or vehicle of any dealer, if the Officer has reasons to suspect that such person has secreted about his person any goods or any accounts, registers, records or other documents.
- (d) The power to require any person who is found to be in possession or control of any accounts, register or other documents maintained in the form of electronic record as defined in clause (t) of sub section (1) of section 2 of the Information Technology Act, 2000, to afford such officer the necessary facility to have an access to such books of accounts or other documents.
- (e) The power to record the statement of any dealer or his manager, agent or servant, to take extracts from records found in any premises and to put identification marks on accounts, registers, documents or goods.
- (f) the power to take samples of goods from the possession of any dealer, where he considers it necessary, to protect the revenue against, mistake or fraud and provide a receipt of any samples so taken and the samples shall, except where an offence is found, be returned to the

dealer or be disposed of, with the approval of the Commissioner, after giving the dealer an opportunity of being heard.

- (8) If any officer, while inspecting any place of business under sub section (2) or searching any place under sub section (3) finds therein any goods not accounted for by the dealer in his accounts and other records required under section 40 to be kept and maintained by him, such officer may, after giving the dealer a reasonable opportunity of being heard, by order, direct the payment of a penalty, not exceeding fifty per cent of the value of the goods not accounted for, as may be fixed by such officer.
- (9) If any officer, during the course of any inspection or search of any business place, building, godown or any other place finds that any goods not accounted for by any dealer in this accounts or other records required to be maintained under this Act and not claimed by any dealer or any other person are stored in any business place, building, godown or other place, such officer may seize the same by giving the owner of such business place, building, godown or other place a receipt of the goods seized and after giving him a reasonable opportunity of being heard, sell the same in public auction, in the manner as may be prescribed.

45. Purchase of goods to prevent under valuation

The assessing authority or any other officer empowered in this behalf by the Government, is satisfied that any dealer with a view to evade payment of tax, shows in his accounts, sale or purchase of any goods at prices lower than the prevailing market price of such goods, shall have the power to purchase such goods at a price of ten per cent above the purchase value or the value disclosed by any principal or agent in the case of goods received on consignment basis plus transporting charges and entrust such goods for sale to the Kerala State Civil Supplies Corporation Ltd. or Kerala State Marketing Federation Limited or to any such public distribution system or sell such goods in public auction.

46. Establishment of check post and documents to be carried with the goods

- (1) If the Government consider that with a view to prevent or check evasion of tax under this Act in any place or places in the State it is necessary so to do, they may by notification in the Gazette direct setting up of check posts at such place or places, and define the boundaries of such check posts and notify the area of the check posts included within such boundaries, hereinafter, referred to as the notified area, and demarcate such boundaries by means of barriers or otherwise for the purpose of regulating the passage of goods across the notified area.
- (2) If the Commissioner is satisfied that for the purpose of preventing evasion of tax, check posts are to be set up for a specified period or periods, he may for reasons to be recorded in writing, set up such check posts and all other provisions relating to the check posts mentioned in sub section (1) shall be applicable to such check posts also.
- (3) Subject to the provisions of sub section (4), no person shall transport within the State across or beyond the notified area any consignment of goods exceeding such quantity or value, as may be prescribed, by any vehicle or vessel, unless he is in possession of,
 - (a) either a tax invoice or delivery note or certificate of ownership containing such particulars, as may be prescribed; and
 - (b) a permit in such form, as may be prescribed and issued by the officer empowered in this behalf or the assessing authority, as the case may be, when notified goods, exceeding such quantity or value as may be prescribed, is transported into or out of the State:

PROVIDED that in the case of notified goods, the consignment shall be accompanied by a delivery note notwithstanding that it is accompanied by any of the other documents specified in this sub section.

Explanation I: The term "goods" referred to in this sub section shall not include luggage of persons who cross the notified area.

Explanation II: For the purposes of this Act transport of goods commences at the time of delivery of goods to a carrier or bailee for transmission and terminates at the time when delivery is taken from such carrier or bailer.

- (4) No person shall transport within the State, across or beyond the notified area or within two kilometers from the border area, by head load, or by animal load, any consignment of notified goods exceeding such quantity, as may be prescribed, unless he is in possession of the documents specified in sub section (3).

47. Procedure for inspection of goods in transit

- (1) The driver or other person in charge of a vehicle or vessel shall stop the vehicle or vessel and any person referred to in sub section (4) of section 46 shall stop or, as the case may be, stop the animal at any place within a notified area when so required by the officer in charge of that notified area, or at any other place when so required by any officer empowered by the Government in that behalf, for the purpose of enabling such officer to verify the documents required by sub section (3) of section 46 to be in the possession of the person transporting the goods and to satisfy himself that there is no evasion of tax.
- (2) If such officer has reason to suspect that the goods under transport are not covered by proper and genuine documents (in cases where such documents are necessary) or that any person transporting the goods is attempting to evade payment of the tax due under this Act, he may, for reasons to be recorded in writing, detain the goods and shall allow the same to be transported only on the owner of the goods or his representative or the driver or other person in charge of the vehicle or vessel on behalf of the owner of the goods, furnishing security for double the amount of tax likely to be evaded, as may be estimated by such officer:

PROVIDED that such officer may, if he deems fit, having regard to the nature of the carrier or the goods and other relevant matters, allow such goods to be transported on the owner of the goods or his representative or the driver or other person in charge of the vehicle or vessel executing a bond with or without sureties for securing the amount due as security:

PROVIDED FURTHER that where the documents produced in support of the transport of goods evidence defects of a minor or technical nature only and the goods are owned by a dealer registered under this Act, such officer may allow the goods to be transported after realising the tax on the turnover of the goods under transport.

- (3) Where the owner, driver or person in charge of the vehicle or vessel carrying the goods detained under sub section (2) is found in collusion for such carrying of goods, the vehicle or vessel shall also be detained and seized by the officer empowered under sub section (1) and such vehicle or vessel shall be released only on the owner, driver or person in charge of it furnishing the security provided in sub section (2). In case of failure to furnish the security as above, the officer detaining and seizing the vehicle shall have the power to order the vehicle or vessel being taken to the nearest Police Station or to any check post or to the office of the Commercial Tax Department for safe custody of the goods or the vehicle or the vessel or both:

PROVIDED that where the owner, driver or person in charge of a vehicle or vessel carrying goods is found guilty of the offence under this sub section for a second or a subsequent time, such vehicle or vessel may be detained for a period not exceeding thirty days from the date of furnishing the security.

- (4) If such officer has reason to believe that the tax eligible on the sale or purchase of goods under transport is not paid, or the dealer whose goods are transported is in default of payment of any tax or other amount due under this Act for any period, such officer may, notwithstanding anything to the contrary contained in this Act or the rules made there under allow the goods to be transported after realising the tax in respect of the goods transported. If the driver or the person in charge of the goods or the dealer whose goods are under transport refuses to pay such tax, the goods shall be detained by

such officer and shall be dealt with in the manner provided in this section as if the transport of goods were an attempt to evade payment of tax due under this Act.

- (5) The officer detaining the goods shall record the statements, if any, given by the owner of the goods or his representative or the driver or other person in charge of the vehicle or vessel and shall submit the proceedings along with the connected records to such officer not below the rank of Commercial Tax Officer as may be authorised in that behalf by the Government, for conducting necessary inquiry in the manner prescribed:

PROVIDED that where tax is collected under the second proviso to sub section (2) or under sub section (4), no enquiry under this sub section shall be necessary and the officer detaining the goods shall submit the proceedings along with the connected records to the concerned assessing authority.

- (6) The officer authorized under sub section (5) shall, before conducting the inquiry, serve notice on the owner of the goods and give him an opportunity of being heard and if, after the enquiry, such officer finds that there has been an attempt to evade the tax due under this Act, he shall, by order, impose on the owner of the goods a penalty not exceeding twice the amount of tax attempted to be evaded, as may be estimated by such officer.

- (7) No action under sub section (2) or sub section (5) or sub section (6) shall be taken in respect of goods already subjected to the proceedings under those sub sections.

- (8) If the owner of the goods or his representative or the driver or other person in charge of the vehicle or vessel does not furnish security or execute the bond as required under sub section (2) within fourteen days from the date of stopping the vehicle or vessel under sub section (1), the officer referred to in that sub section may, by order, seize the goods, and in the event of the owner of the goods not paying the penalty imposed under sub section (6) within thirty days from the date of the order imposing the penalty, the goods seized shall be liable to be sold for the realization of the penalty in the manner provided in sub section (11).

- (9) When any goods are seized under sub section (8), the officer seizing the goods shall issue to the owner of the goods if present or, if the owner of the goods is not present, to his representative or the driver or other person in charge of the vehicle or vessel, a receipt specifying the description and quantity of the goods so seized and obtain an acknowledgment from such person or, if such person refuses to give an acknowledgment, record the fact of such refusal in the presence of two witnesses.

- (10) The notice under sub section (6) to be served on the owner of the goods shall be given to the address as furnished in any of the documents referred to in sub section (1) or to the address furnished by the driver or other person in charge of the vehicle or vessel, and if there are no such documents or if the address is not furnished, a notice giving the description of the goods, the approximate value thereof, the number and description of the vehicle or vessel in which the goods were carried and the date and time of detention and also indicating the provisions of the Act and the rules made thereunder which have been violated shall be:

- (a) displayed on the notice board of the officer authorized under sub section (5); and
- (b) published in not more than two daily newspapers having wide circulation in the area in which the goods were detained, before conducting the inquiry under sub section (6).

- (11) The goods seized under sub section (9) shall be sold by the officer who imposed the penalty by public auction to the highest bidder and the sale proceeds shall be remitted in the Government treasury. The auction purchaser shall pay the sale value of the goods in ready cash immediately after the sale and he will not be permitted to carry away any part of the property until he has paid for the same in full. Where the purchaser fails to pay the purchase money, the property will be re sold at once and the defaulting purchaser will be liable for any loss arising from as well as the expenses incurred on the re sale.

- (12) If the goods seized are of a perishable nature or subject to speedy and natural decay, or when the expenses of keeping them in custody are likely to exceed their value, the officer in charge of the notified area or the other officer empowered under sub section (1), as the case may be, shall immediately sell such goods or otherwise dispose of them and remit the sale proceeds of such goods, or the amount obtained by the disposal of such goods otherwise than by sale, in the Government treasury.
- (13) If the order of imposition of penalty under sub section (6) or of seizure of goods under sub section (8) is set aside or modified in appeal or other proceedings, the appropriate authority shall also pass consequential orders for giving effect to the order in such appeal or other proceedings, as the case may be.
- (14) The owner of the goods sold or otherwise disposed of under this section shall be liable to pay the expenses and other incidental charges for keeping the goods seized in custody until the sale or other disposal and the charges for publication in newspapers of the notice under sub section (10).
- (15) If the sale proceeds of any goods sold or the amount obtained on the disposal of any goods otherwise than by sale under provisions hereinbefore contained exceeds the penalty imposed in respect of such goods, such excess amount after deducting the expenses, incidental charges and charges for publication referred to in sub section (14) shall be returned by the officer who conducted the sale or otherwise disposed of the goods to the owner of the goods on his establishing the ownership thereof.
- (16) Notwithstanding anything contained in the foregoing provisions where any officer referred to in sub section (1) finds on inspection of any goods under transport that such goods are transported or attempted to be transported in the name of bogus or unidentifiable person or under cover of bogus documents, such officer may, after giving notice to the owner or any person in charge of the vehicle, carrier of bailee in writing and after following such procedure as may be prescribed, seize the goods and sell the same in the public auction and the sale proceeds shall be remitted to Government.

48. Transit of goods through the State and issue of transit pass

- (1) When a vehicle or vessel carrying goods from any place outside the State and bound for any place outside the State passes through the State, the owner or consignor of goods or owner or driver or person in charge of such vehicle or vessel shall obtain a transit pass in the prescribed form for such goods from the officer in charge of the first check post after his entry into the State and deliver it to the officer in charge of the last check post before his exit from the State.
- (2) If the owner or consignor of goods or owner or driver or person in charge of such vehicle or vessel fails to deliver the transit pass for such goods referred to in sub section (1) to the last check post, it shall be presumed that such goods which are liable to tax under this Act and the goods have been delivered within the State for sale:

PROVIDED that where the goods carried by such vehicle or vessel are, after their entry into the State, transported outside the State by any other vehicle or conveyance, the onus of proving that goods have actually moved out of the State, shall be on the owner or consignor of goods or owner or driver or person in charge of such vehicle or vessel, as the case may be.

- (3) Where it is presumed under sub section (2) that the goods carried in a vehicle or vessel have been delivered within the State for sale by the owner or consignor of goods or owner or driver or person in charge of such vehicle or vessel such owner or consignor of goods or owner or driver or person in charge of the vehicle or vessel shall be jointly or severally liable to pay tax which shall be assessed and recovered in accordance with the relevant provisions of this Act, irrespective of the limit of any turnover together with an amount of penalty not exceeding twice the amount of such tax as may be assessed, after having given to the person or persons aforesaid an opportunity of being heard by the assessing authority under whose jurisdiction the check post is situate.
- (4) Where any person consigns any goods or transports any goods liable to tax under this Act from another State into the State without any records as provided for under section 46 or where the

particulars furnished in the documents accompanying the goods are false or the consignor or purchaser stated therein is found to be bogus or non-existent or is not traceable or where the transporter fails to prove the bona fides of the transport, it shall be presumed that such goods have been sold in the State by the consignor or the owner of the goods or the transporters or the owner or persons in charge of the vehicle or the person in charge of the goods or all of them jointly and they shall be jointly and severally liable to pay tax on such sales which shall be assessed and recovered in the manner provided for in sub-section (3)

- (5) For the purpose of this section, the owner or driver or person in charge of the vehicle or vessel shall, unless he is a registered dealer under this Act, be deemed to be a registered dealer for assessment of tax under this Act.
- (6) Where the goods enter the State by way of import from foreign countries through any airport or sea port and the goods are transported to a place outside the State through a vehicle or vessel, the transit pass shall be obtained from the first check post or from the office of the Commercial Taxes Department nearer to the airport or sea port, as the case may be, and the provisions in sub-sections (1) to (5) shall apply accordingly.

49. Confiscation by Authorised officers in certain cases

- (1) Any officer, not below the rank of a Commercial Tax Officer shall have the power to intercept and search the vehicle or vessel or any conveyance transporting notified goods at any place within the State for the purpose of enabling such officer to verify whether any notified goods are being smuggled into or out of the State.
- (2) If on verification such officer has reason to suspect that the notified goods are being smuggled into or out of the State, he may, without any unreasonable delay, produce the goods and the vehicle before such officer authorised by the Government, by notification in the Gazette, not below the rank of an Assistant Commissioner.
- (3) Where the authorised officer is satisfied that the driver or other person in charge of the vehicle or vessel or other conveyance is smuggling notified goods, the officer shall have the power to seize and detain the goods along with the vehicle or vessel:

PROVIDED that before taking action to seize and detain the goods and the vehicle or vessel under this section, the officer shall give the person in charge of the goods and the owner, if ascertainable, and to the owner of the vehicle or the person in charge of the vehicle a notice in writing informing him the reason for the seizure and detention of the goods and vehicle or vessel and an opportunity of being heard:

PROVIDED FURTHER that the authorised officer may release the goods and the vehicle or vessel seized and detained if the owner or the person in charge of the notified goods or the owner or person in charge of the vehicle or vessel files an option to pay in lieu of seizure and detention, a [redemption fee equal to thrice the amount of tax due at the rate applicable to the goods liable to seizure and detention and twice the tax due or an amount of Rs. 50,000 whichever is higher for the release of the vehicle or vessel in lieu of detention:

PROVIDED FURTHER that if the owner of the vehicle produces the documents specified in sub-section (3) of section 46 and the owner of the goods proves the bona fides of the transport of goods within seven days of the seizure and detention the officer shall release the goods and the vehicle.

- (4) Notwithstanding anything contained in the foregoing provisions, if the owner or person in charge of the notified goods or the owner or person in charge of the vehicle fails to prove the genuineness of the transport of the notified goods or to remit the redemption fee as specified in second proviso to sub-section (3), within thirty days from the seizure and detention of goods and the authorized officer has reason to believe that the owner or the person in charge of the vehicle or the driver has transported

the notified goods to evade payment of tax with the knowledge or connivance of the owner of the goods, the officer may confiscate the vehicle or vessel along with the goods:

PROVIDED that the authorized officer shall serve notice to the owner of the vehicle or the person in charge of the vehicle or the owner of the notified goods, if ascertainable, intimating the reason for the confiscation of the vehicle or vessel affording him and an opportunity of being heard. The officer shall also afford an opportunity to any of such persons to pay a penalty equal to thrice the amount of tax attempted to be evaded in lieu of confiscation of the notified goods and an amount equal to thrice the amount of such tax or rupees one lakh whichever is higher in lieu of confiscation of the vehicle or vessel.

- (5) No order confiscating any vehicle or vessel shall be made under sub section (4), if the owner or the person in charge of the vehicle or vessel proves to the satisfaction of the authorized officer that it was used for carrying the notified goods without the knowledge or connivance of the owner himself, his agent, if any, or the person in charge of such vehicle or vessel and that each of them has taken all reasonable and necessary precautions against such use:

PROVIDED that the authorised officer shall serve notice to the owner of the vehicle or the person in charge of the vehicle or the owner of the notified goods, if ascertainable, intimating the reason for the confiscation of the vehicle or vessel and an opportunity of being heard. The officer shall also afford an opportunity to pay a penalty equal to thrice the amount of tax attempted to be evaded by the owner of the goods and rupees one lakh by the owner or person in charge of the vehicle or vessel in lieu of confiscation of vehicle, if the owner of the notified goods is not ascertainable or not willing to remit the penalty specified, the owner of the vehicle or the person in charge of the vehicle or vessel shall pay three times of the tax sought to be evaded and an amount of rupees one lakh in lieu of confiscation of the goods and vehicle.

- (6) Any person aggrieved by an order under sub section (5) may, within thirty days from the date of communication to him of such order, file an application for revision in such manner and in such form as may be prescribed and accompanied by a fee of rupees five hundred before the Deputy Commissioner and the Deputy Commissioner may pass such orders thereon as he thinks fit:

PROVIDED that the Deputy Commissioner may admit an application for revision preferred after the expiry of the said period if he is satisfied that the applicant had sufficient cause for not filing the revision petition within the said period.

- (7) Any person aggrieved by an order under sub section (6) may, within thirty days from the date of communication to him of such order, file a revision in such manner and in such form as may be prescribed and accompanied by a fee of rupees five hundred before the Commissioner and the decision of the Commissioner shall be final:

PROVIDED that the Commissioner may admit an application for revision filed after the expiry of the said period, if it is satisfied that the applicant had sufficient cause for not filing the application within the said period.

- (8) Where an order of confiscation under this section has become final in respect of any goods/vessel such goods vehicle or vessels, as the case may be, shall vest in the Government free from all encumbrances.
- (9) The award of confiscation under this section shall not prevent the infliction of any punishment to which the person affected thereby is liable under the Act.

49A. Police Assistance for inspection, search and seizure

An officer authorised under the provisions of this Act to conduct inspection, search or seizure of any vehicle or vessel, goods, business place, residential accommodation or any other place, if feels necessary to have police assistance for the effective conduct of such inspection, search or seizure may seek police assistance from the officer in charge of the police station or from his superior officer

having jurisdiction over the area where inspection, search or seizure is to be conducted or is being conducted and thereupon such police officer shall render such assistance to the officer as may be required for the conduct of such inspection, search or seizure.]

50. Procedure as to perishable goods seized under section 49

- (1) Notwithstanding anything contained in section 49, the authorised officer may direct the sale of any goods seized under that section which is subject to speedy and natural decay and remit the sale proceeds into the Government Treasury.
- (2) The authorised officer may deal with the proceeds of the sale of goods under sub section (1) in the same manner as he might have dealt with the goods if it had not been sold.

51. Possession and submission of certain records by owners etc., of vehicle and

The owner or other person in charge of a vehicle or vessel shall, while transporting any consignment of goods exceeding such quantity or value as maybe prescribed under sub section (3) of section 46, carry with him,

- (i) a tax invoice, delivery note or certificate of ownership; and
- (ii) such other documents as may be prescribed, relating to the goods under transport and containing such particulars as may be prescribed and shall submit the documents aforesaid or copies thereof to the prescribed authority, having jurisdiction over the area in which the goods are delivered, along with such return within such time as may be prescribed.

52. Forwarding agency, etc., to submit returns

Every clearing or forwarding house or agency, transporting agency, shipping agency, shipping out agency, railway authorities, air cargo authorities or steamer agency in the State shall submit to the assessing authority of the area such returns and information as may be prescribed, of all goods cleared, forwarded, transported, or shipped by it. The assessing authority concerned shall have the power to call for and examine the books of account or other documents in the possession of such agency with a view to verify the correctness of the returns submitted and the agency shall be bound to furnish the books of account or other documents when so called for.

53. Banks to submit returns

Every Bank, including any branch of a bank or any banking institution in the State, shall submit every month to the assessing authority of the area, a return in the prescribed form, of all bills relating to goods discounted, cleared or negotiated by or through it during the preceding month, in such manner as may be prescribed.

54. Warehousemen and banks to furnish details

Every warehouseman and every bank, including any branch of a bank or any banking institution in the State, shall, if so required by an officer not below the rank of an assessing authority, furnish such information, document or statement as he may consider necessary for the purpose of any proceedings under this Act.

APPEALS, REVISIONS AND SETTLEMENT OF CASES

55. Appeals to the Deputy Commissioner (Appeals)

- (1) Any person aggrieved by any order issued or proceedings recorded other than those under sub section (3), sub section (8) or sub section (9) of section 16, sub section (8) of section 19, sub section (3) of section 25, sub section (8) or sub section(9) of section 44, section 49, section 67, section 68, section 69 or section 70 passed by an authority empowered to do so under this Act, not being an authority above the rank of an Assistant Commissioner may, within a period of thirty days

from the date on which the order was served on him, appeal against such order to the Deputy Commissioner (Appeals):

PROVIDED that the Deputy Commissioner (Appeals) may admit an appeal presented after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period:

PROVIDED FURTHER that in the case of an order under sub section (3) of section 22 or section 24, or section 25, no appeal shall be entertained under this sub section unless it is accompanied by satisfactory proof of the payment of the tax or other amounts admitted by the appellant to be due or of such instalment thereof as might have become payable, as the case may be.

- (2) Where an appeal lies against any order under sub section (1), any order issued under section 66 to rectify any error in such order shall also be appealable under the said sub section.
- (3) The appeal shall be in such form and shall be verified in such manner as may be prescribed, and shall be accompanied by a fee of five hundred rupees.
- (4) Notwithstanding that an appeal has been preferred under sub section (1), the tax or other amounts shall be paid in accordance with the order against which the appeal has been preferred:

PROVIDED that the Deputy Commissioner (Appeals) may, at his discretion, give such directions as he thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to his satisfaction in such form and in such manner as may be prescribed.

- (5) In disposing of an appeal, the Deputy Commissioner (Appeals) may, after giving the appellant a reasonable opportunity of being heard,
 - (a) in the case of an order of assessment or penalty, either confirm, reduce, enhance or annul the assessment or the penalty or both;
 - (b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed;
 - (c) or pass such other orders as he may think fit, or
 - (d) in the case of any other order, confirm, cancel or vary such order:

PROVIDED that, at the hearing of any appeal against an order of the assessing authority, the assessing authority or the officer empowered by the Commissioner in this behalf shall be heard.

- (6) The order of the Deputy Commissioner (Appeals) disposing of an appeal before it shall state the point for determination, the decision thereon and the reason for arriving at such decision.
- (7) Where as a result of the appeal any change becomes necessary in the order appealed against, the Deputy Commissioner (Appeals) may, direct the assessing authority to amend such order accordingly and on such amendment being made, any amount paid in excess by the appellant shall be refunded to him or as the case may be the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be.

56. Powers of revision of the Deputy Commissioner suo motu

- (1) The Deputy Commissioner may, of his own motion, call for and examine any order passed or proceedings recorded under this Act by any officer or authority subordinate to him which in his opinion is prejudicial to the interest of the Revenue and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order thereon as he thinks fit.

Explanation: For the purpose of this section an order passed or proceedings recorded shall be deemed to be prejudicial to the interest of the revenue where the tax or other amount assessed or demanded is lower than what is actually due, either due to escapement of turnover or for any other reason.

- (2) The Deputy Commissioner shall not pass any order under sub section (1) if-
- (a) the time for appeal against the order has not expired;
 - (b) the order has been made the subject matter of an appeal to the Deputy Commissioner (Appeals) or the Appellate Tribunal or of a revision in the High Court; or
 - (c) more than four years have expired from the year in which the order referred to therein was passed.
- (3) Notwithstanding anything contained in sub section (2), the Deputy Commissioner may pass an order under sub section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of the period of four years referred to in clause (c) of that sub section, whichever is later.
- (4) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

57. Power of revision of Deputy Commissioner on application

- (1) Any person objecting to an order passed or proceedings recorded under this Act for which an appeal has not been provided for in section 55 or section 60 may, within a period of thirty days from the date on which a copy of the order or proceeding was served on him in the manner prescribed, file an application for revision of such order or proceeding to the Deputy Commissioner:

PROVIDED that the Deputy Commissioner may admit an application for revision presented after the expiration of the said period, if he is satisfied that the applicant had sufficient cause for not presenting the application within the said period.

- (2) An application for revision shall be in the prescribed form and shall be verified in the prescribed manner, and be accompanied by a fee of five hundred rupees.
- (3) On admitting an application for revision, the Deputy Commissioner may call for and examine the record of the order or proceeding against which the application has been preferred and may make such enquiry or cause such enquiry to be made and subject to the provisions of the Act, pass such order thereon as he thinks fit.
- (4) Notwithstanding that an application has been preferred under sub section (1), the tax, fee or other amount shall be paid in accordance with the order or proceeding against which the application has been preferred:

PROVIDED that the Deputy Commissioner may, in his discretion, give such directions as he thinks fit in regard to the payment of such tax, fee or other amount, if the applicant furnishes sufficient security to his satisfaction, in such form and in such manner, as may be prescribed.

- (5) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

58. Powers of revision of the Commissioner suo motu

- (1) The Commissioner may suo motu call for and examine any order passed or proceedings recorded under this Act by any officer or authority, subordinate to him other than that of the Deputy Commissioner (Appeals) which in his opinion is prejudicial to the interest of revenue and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act may pass such order thereon, as he thinks fit.

Explanation: For the purpose of this section an order passed or proceedings recorded shall be deemed to be prejudicial to the interest of the revenue where the tax or other amount assessed or demanded is lower than what is actually due, either due to escapement of turnover or for any other reason.

- (2) The Commissioner shall not pass any order under sub section (1) if,
- (a) the time for appeal against that order has not expired;
 - (b) the order has been made the subject matter of an appeal to the Deputy Commissioner (Appeals) or the Appellate Tribunal or of a revision in the 'High Court; or
 - (c) more than four years have expired from the year in which the order referred to therein has passed.
- (3) Notwithstanding anything contained in sub section (2), the Commissioner may pass an order under sub section (1) on any point which has not been decided in an appeal or revision referred to in clause (b) of sub section (2), before the expiry of a period of one year from the date of the order in such appeal or revision or before the expiry of a period of four years referred to in clause (c) of that sub section, whichever is later.
- (4) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

59. Power of revision of the Commissioner on application

- (1) Any person objecting to an order passed by the Deputy Commissioner, other than an order of the Deputy Commissioner (Appeals) under section 55 may, within a period of thirty days from the date on which a copy of the order was served on him file an application for revision of such order to the Commissioner:

PROVIDED that the Commissioner may admit an application for revision filed after the expiry of the said period if he is satisfied that the applicant had sufficient cause for not filing the application within the said period.

- (2) Such application for revision shall be in the prescribed form and shall be verified in the prescribed manner and be accompanied by a fee of seven hundred and fifty rupees.
- (3) Notwithstanding that an application has been preferred under sub section (1), the tax, fee or other amount shall be paid in accordance with the order against which the application has been preferred:

PROVIDED that the Commissioner may in his discretion, give such directions as he thinks fit in regard to the payment of such tax, fee or other amount, if the applicant furnishes sufficient security to his satisfaction in such manner as may be prescribed.

- (4) On admitting an application for revision, the Commissioner may call for and examine the record of the order against which the application has been preferred and may make such enquiry or cause such enquiry to be made and subject to the provisions of this Act pass such order thereon as he thinks fit.
- (5) No order under this section adversely affecting a person shall be passed unless that person has had a reasonable opportunity of being heard.

60. Appeal to the Appellate Tribunal

- (1) Any person objecting to an order passed by the Deputy Commissioner (Appeals) under sub. section (5) of section 55 or any officer empowered by the Government in this behalf may, within a period of sixty days from the date on which the order was served on him, in the manner prescribed, appeal against such order to the Appellate Tribunal:

PROVIDED that the Appellate Tribunal may admit an appeal presented after the expiration of the said period if it is satisfied that the appellant had sufficient cause for not presenting the appeal within the said period.

(2) The officer authorized under sub section (1) or the person against whom an appeal has been preferred, as the case may be, on receipt of notice that an appeal against the order of the Deputy Commissioner (Appeals) has been preferred under sub section (1) by the other party, may, notwithstanding that he has not appealed against such order or any part thereof, file within thirty days of the receipt of the notice, a memorandum of cross objections, verified in the prescribed manner, against any part of the order of the Deputy Commissioner (Appeals) and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub section (1).

(3) The appeal or the memorandum of cross objections shall be in the prescribed form and shall be verified in the prescribed manner and, in the case of an appeal preferred by any person other than an officer empowered by the Government under sub section (1), it shall be accompanied by a fee of one thousand rupees.

(4) In disposing of an appeal, the Appellate Tribunal may after giving the parties a reasonable opportunity of being heard either in person or by a representative,

(a) in the case of an order of assessment or penalty,

(i) confirm, reduce, enhance or annul the assessment or penalty or both,

(ii) set aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed; or

(iii) pass such other orders as it may think fit; or

(b) in the case of any other order, confirm, cancel or vary such order:

PROVIDED that if the appeal involves a question of law on which the Appellate Tribunal has previously given its decision in another appeal and either a revision petition to the High Court against such decision or an appeal to the Supreme Court against the order of the High Court thereon is pending, the Appellate Tribunal may defer the hearing of the appeal before it, till such revision petition to the High Court or the appeal to the Supreme Court is disposed of.

(5) Where as a result of the appeal any change becomes necessary in the order appealed against, the Appellate Tribunal may authorize the assessing authority to amend such order accordingly and on such amendment being made any amount paid in excess by the appellant shall be refunded to him or the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act.

(6) Notwithstanding that an appeal has been preferred under sub section (1), the tax shall be paid in accordance with the order of assessment against which the appeal has been preferred:

PROVIDED that the Appellate Tribunal may, in its discretion, give such directions as it thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to its satisfaction in such form and in such manner as may be prescribed:

PROVIDED FURTHER that where the Appellate Tribunal has passed an order of stay in an appeal it shall dispose of the appeal within a period of one hundred and eighty days from the date of such order:

PROVIDED ALSO that if such appeal is not so disposed of within the period specified in the second proviso the stay order shall stand vacated after the expiry of the said period.

(7) The Appellate Tribunal may, on the application of the appellant or the respondent review any order passed by it under sub section (4) on the basis of the discovery of new and important facts which after the exercise of due diligence were not within the knowledge of the applicant or could not be produced by him when the order was made:

PROVIDED that no such application shall be preferred more than once in respect of the same order.

- (8) The application for review shall be preferred in the prescribed manner and within one year from the date on which a copy of the order to which the application relates was served on the applicant in the manner prescribed, and where the application is preferred by any person other than an officer empowered by the Government under sub section (1), it shall be accompanied by a fee of rupees three hundred.
- (9) Every order passed by the Appellate Tribunal under sub section (4) or sub section (7) shall be communicated in the manner prescribed to the appellant, the respondent, the authority on whose order the appeal was preferred, the Deputy Commissioner concerned, and the Commissioner.

61. Filing of application for settlement of cases

- (1) Notwithstanding anything contrary contained in this Act an assessee may, at any stage of an appeal or revision pending before any authority under the Act or the High Court, make an application in such form and in such manner as may be prescribed, containing a full and true disclosure of his turnover which had not been disclosed before the Assessing Authority including the additional amount of tax payable on such turnover and such other particulars as may be prescribed, to the Settlement Commission to have the case settled and any such application shall be disposed of in the manner hereinafter provided:

PROVIDED that no such application shall be made unless, the assessee has furnished the return of turnover, which he is or was required to furnish under any of the provisions of this Act:

PROVIDED FURTHER that an application shall not be rejected under this sub section unless an opportunity has been given to the applicant of being heard.

- (2) Every application made under sub section (1) shall be accompanied by such fees as may be prescribed.
- (3) An application made under sub section (1) shall not be allowed to be withdrawn by the applicant.
- (4) On receipt of an application under sub section (1), the Settlement Commission shall call for a report from the Deputy Commissioner and on the basis of the materials contained in such report and having regard to the nature and circumstance of the case or complexity of investigation involved therein, the Settlement Commission may, by order, allow the application to be proceeded with, or reject the application:

PROVIDED that an application shall not be rejected under this sub section unless an opportunity has been given to the applicant of being heard:

PROVIDED FURTHER that the Deputy Commissioner shall furnish the report within a period of forty five days of the receipt of communication from the Settlement Commission, and if the Deputy Commissioner fails to furnish the report within the said period, the Settlement Commission may make the order without such report.

- (5) A copy of every order under sub section (4) shall be sent to the applicant and to the Deputy Commissioner.
- (6) Subject to the provisions of sub section (7), the assessee shall, within thirty five days of the receipt of a copy of the order under sub section (4) allowing the applications to be proceeded with, pay the additional amount of tax or other amount payable on the turnover disclosed in the application and shall furnish proof of such payment to the Settlement Commission.
- (7) Where the additional amount of tax or other amount referred to in sub section (6) is not paid by the assessee within the time specified under that sub section, the Settlement Commission may, at its discretion, permit the assessee to pay the amount within a period not exceeding fifteen days.

- (8) Where an application is allowed to be proceeded with under sub section (4), the Settlement Commission may call for the relevant reports from the Deputy Commissioner and after examination of such records, if the Settlement Commission is of the opinion that any further enquiry or investigation in the matter is necessary, it may direct the Deputy Commissioner to make or cause to be made such further enquiry or investigation and furnish a report on the matter covered by the application and any other matter relating to the case.
- (9) After examination of the records and the report of the Deputy Commissioner received under sub section (4) or (8) and after giving an opportunity to the applicant and to the Deputy Commissioner to be heard, either in person or through a representative duly authorised in this behalf and after examining such further evidences as may be placed before it or obtained by it, the Settlement Commission may, in accordance with the provisions of this Act, pass such order as it thinks fit on the matters covered by the application and any other matter relating to the case not covered by the application, but referred to in the report of the Deputy Commissioner under sub section (4) or sub section (8).
- (10) Every order passed under sub section (9) shall provide for the terms of settlement including any demand by way of tax, penalty or interest, the manner in which any sum due under the settlement shall be paid and all other matters to make the settlement effective and shall also provide that the settlement shall be void if it is subsequently found by the Settlement Commission that it has been obtained by fraud or misrepresentation of facts.
- (11) Where any tax payable in pursuance of an order under sub section (9) is not paid by the assessee within thirty five days of the receipt of a copy of the order by him, the assessee shall be liable to pay interest at the rate of one per cent for each month or part thereof, for the first three months after the date specified for its payment; and at the rate of two per cent for each month or part thereof, subsequent to the first three months aforesaid, on the amount remaining unpaid from the date of expiry of the period of thirty five days.
- (12) Where a settlement become void as provided under sub section (10), the proceedings with respect to the matters covered by the settlement shall be deemed to have been revived from the stage at which the application was allowed to be proceeded with by the Settlement Commission and the authority concerned may, notwithstanding anything contained in any other provision of this Act, complete such proceedings at any time before the expiry of two years from the end of the financial year in which the settlement became void.
- (13) If the matter is settled under the provisions of this section the Deputy Commissioner shall intimate the fact of such settlement to the authority specified in subsection (1) or to the High Court as the case may be.

62. Appeal to the High Court

- (1) Any person objecting to an order affecting him passed under section 58 or section 94, may, within a period of ninety days from the date on which a copy of the order was served on him in the manner prescribed, appeal against such order to the High Court:
- PROVIDED that the High Court may admit an appeal preferred after the period of ninety days aforesaid if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the said period.
- (2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a fee of one thousand five hundred rupees.
- (3) In disposing of an appeal, the High Court may, after giving the parties a reasonable opportunity of being heard either in person or by a representative,
- (a) in the case of an order of assessment or penalty,

- (i) confirm, reduce, enhance or annul the assessment or penalty or both;
 - (ii) set aside the assessment and direct that a fresh assessment may be made after such further enquiry as may be directed; or
 - (iii) pass such other orders as it may think fit; or
- (b) in the case of any other order, confirm, cancel or vary such order.
- (4) Where as a result of the appeal any change becomes necessary in the order appealed against, the High Court may authorize the Commissioner to amend such order accordingly and on such amendment being made, any amount paid in excess by the appellant shall be refunded to him or the further amount of tax, if any, due from him shall be collected in accordance with the provisions of this Act, as the case may be.
- (5) Every order passed in appeal under this section shall be final.
- (6) Notwithstanding that an appeal has been preferred under sub section (1), the tax shall be paid in accordance with the order of assessment against which the appeal has been preferred:

PROVIDED that the High Court may, in its discretion, give such directions as it thinks fit in regard to the payment of the tax before the disposal of the appeal, if the appellant furnishes sufficient security to its satisfaction in such form and in such manner as may be prescribed.
- (7) The High Court may, on the application of the appellant or the Commissioner, review any order passed by it under sub section (3) on the basis of the discovery of new and important facts which after the exercise of due diligence were not within the knowledge of the applicant or could not be produced by the applicant, when the order was made.
- (8) The application for review shall be preferred in the prescribed manner and within one year from the date on which a copy of the order to which the application relates was served on the applicant in the manner prescribed and shall, where it is preferred by any person other than the Commissioner, be accompanied by a fee of three hundred rupees.
- (9) The High Court may, at its discretion, award the cost in an appeal under sub section (1) or in a review under sub section (7).

63. Revision by the High Court

- (1) Any officer empowered by the Government in this behalf or any other person objecting to an order passed by Appellate Tribunal under sub section (4) or sub section (7) of section 60, or any person objecting to an order passed by the Commissioner under sub section (4) of section 59 may, within ninety days from the date on which a copy of such order is served on him in the manner prescribed, prefer a petition to the High Court on the ground that the Appellate Tribunal or the Commissioner has either decided erroneously or failed to decide any question of law:

PROVIDED that the High Court may admit a petition preferred after the period of ninety days aforesaid if it is satisfied that the petitioner had sufficient cause for not preferring the petition within the said period.

- (2) The petition shall be in the prescribed form and shall be verified in the prescribed manner and where it is preferred by a person other than an officer empowered by the Government under sub section (1) it shall be accompanied by a fee of one thousand five hundred rupees.
- (3) If the High Court, on pursuing the petition, considers that there is no sufficient ground for interfering, it may dismiss the petition summarily:

PROVIDED that no petition shall be dismissed unless the petitioner has had a reasonable opportunity of being heard.

- (4) If the High Court does not dismiss the petition summarily, it shall, after giving both the parties to the petition a reasonable opportunity of being heard, determine the question of law raised and either reverse, affirm or amend the order against which the petition was preferred or remit the matter to the Appellate Tribunal with the opinion of the High Court on the question of law raised, or pass such order in relation to the matter as the High Court thinks fit.
- (5) Where the High Court remits the matter under sub section (4) with its opinion on the question of law raised, the Appellate Tribunal shall amend the order passed by it in conformity with such opinion.
- (6) Before passing an order under sub section (4), the High Court may, if it considers it necessary so to do, remit the petition to the Appellate Tribunal, and direct it to return the petition with its finding on any specific question or issue.
- (7) Notwithstanding that a petition has been preferred under sub section (1), the tax shall be paid in accordance with the order against which the revision has been preferred:
- PROVIDED that the High Court may, in its discretion, give such directions as it thinks fit in regard to the payment of the tax before the disposal of the petition, if the petitioner furnishes sufficient security to its satisfaction in such form and in such manner as may be prescribed.
- (8) The High Court may, on the application of any party to a revision under this section, review any order passed by it on the basis of the discovery of new and important facts which after the exercise of due diligence were not within the knowledge of the applicant or could not be produced by him when the order was made.
- (9) The application for review shall be preferred in the prescribed manner and within one year from the date on which a copy of the order to which the application relates was served on the applicant in the manner prescribed and, where it is preferred by a person other than an officer empowered by the Government under sub section (1), it shall be accompanied by a fee of one thousand five hundred rupees.
- (10) If, as a result of the revision or review, any change becomes necessary in any assessment the High Court may direct the assessing authority to amend the assessment accordingly, and on such amendment being made any amount paid in excess by any person shall be refunded to him, or the further amount of tax due from him shall be collected in accordance with the provisions of this Act, as the case may be.
- (11) The High Court may at its discretion, award the cost in a revision under sub section (1) or in a review under sub section (8).

64. Appeals, petitions and applications to the High Court to be heard by a Bench of not less than two judges

Every appeal preferred to the High Court under section 62, every petition under section 63 and every application under the said sections shall be heard by a Bench of not less than two judges, and in respect of such appeal, petition or application, the provisions of section 98 of the Code of Civil Procedure, 1908 (Central Act 5 of 1908) shall, so far as may be, apply.

65. Fee for interlocutory petitions

Every interlocutory application prescribed by the Government and filed before the authorities under this Act specified below, other than those filed by officers empowered by Government, shall be accompanied by the following fees, namely:

- | | |
|---|-----------------------|
| (a) Before the Deputy Commissioner :
(Appeals) or the Deputy Commissioner. | Two hundred
rupees |
|---|-----------------------|

(b) Before the Commissioner or the Appellate Tribunal:

Three hundred
rupees

66. Power to rectify any error apparent on the face of the record

- (1) Any authority including Appellate Tribunal and Settlement Commission issuing any order or proceedings under this Act may, on application or otherwise, at any time within four years from the year in which the order is passed by it, rectify any error apparent on the face of the record:

PROVIDED that no such rectification, which has the effect of enhancing an assessment or any penalty, shall be made unless such authority has given notice to the person affected and has allowed him a reasonable opportunity of being heard.

- (2) Where such rectification has the effect of reducing an assessment or penalty, the assessing authority shall make any refund to the person entitled thereto.
- (3) Where any such rectification has the effect of enhancing an assessment or penalty, the assessing authority shall give the dealer or other person, a revised notice of assessment or penalty and thereupon the provisions of this Act and the rules made thereunder shall apply as if such notice has been given in the first instance.

Explanation: The liability to pay the tax or other amount shall arise only from the date specified in the revised notice.

OFFENCES AND PENALTIES

67. Imposition of penalty by authorities

- (1) Notwithstanding anything contained in section 71 if any authority empowered under this Act is satisfied that any person,
- (a) being a person required to register himself as a dealer under this Act, did not get himself registered; or
 - (b) has failed to keep true and complete accounts; or
 - (c) has failed to submit any return as required by the provisions of this Act or the rules made thereunder; or
 - (d) has submitted an untrue, or incorrect return; or
 - (e) has made any bogus claim of input tax credit or refund; or
 - (f) has continued the business during the period of suspension of registration; or
 - (g) has failed to return the unused statutory Forms and Declarations under this Act after the cancellation or suspension of the registration; or
 - (h) has not stopped any vehicle or vessel when required to do so; or
 - (i) has failed to comply with all or any of the terms of any notice or summons issued to him by or under the provisions of this Act or the rules made thereunder; or
 - (j) has acted in contravention of any of the provisions of this Act or any rule made thereunder, for the " Contravention of which no express provision for payment of penalty or for punishment is made by this Act; or
 - (k) has abetted the commission of the above offences; or
 - (l) has abetted or induced in any manner another person to make and deliver any return or an account or a statement or declaration under this Act or rules made thereunder, which is false and which he either knows to be false or does not believe to be true,

such authority may direct that such person shall pay, by way of penalty, an amount not exceeding twice the amount of tax or other amount evaded or sought to be evaded where it is practicable to quantify the evasion or an amount not exceeding '[ten thousand rupees]' in any other case:

PROVIDED that the authority empowered under this section shall dispose of the case within one year from the date of detection of offence mentioned under this section except where the extension of time is granted by the Deputy Commissioner.

- (2) Notwithstanding anything contained in sub section (1), where on completion of an assessment in relation to a dealer under section 22, 23, 24, or 25, it is found that the tax so determined on such assessment was not paid by the dealer, the assessing authority may direct such dealer to pay, in addition to the tax so determined, a penalty, in the case of a dealer who has made part payment, 2 [at twice the balance amount of tax] the balance amount of tax so determined and in the case of a dealer who has not paid any amount, 3 [twice the complete amount so assessed].

Explanation: The burden of proving that any person is not liable to the penalty under sub section (1) shall be on such person.

- (3) No order under sub section (1) or (2) shall be passed unless the person on whom the penalty is proposed to be imposed is given an opportunity of being heard in the matter.

68. Penalty for default of payment of tax

- (1) Where an assessee makes default in payment of tax or any other amount due under this Act within the time specified in the notice of demand, he shall, in addition to the tax or other amount in arrears and the amount of interest payable under sub section (5) of section 31, be liable to pay, by way of penalty such amount and in the case of a continuing default, amount at such rate for every day during which the default continues, as the assessing authority may direct, so, however, that the total amount of penalty shall not exceed the amount of tax or other amount in arrears.
- (2) No penalty under sub section (1) shall be imposed without giving the assessee a reasonable opportunity of being heard.

69. Penalty for transport of goods without records

- (1) If any officer empowered under sub section (1) of section 47 finds on inspection of any vehicle or vessel that any transporting agency or contract carriage transporting any goods without the documents required under sub section (3) of section 46, such officer may, without prejudice to any action that may be taken under section 47, impose by an order in writing on such transporting agency, or contract carriage, or the owner of the vehicle a penalty equal to twice the amount of the tax due on such goods subject to a minimum of '[five thousand rupees).
- (2) Where a transporting agency or contract carriage or the owner of the vehicle or vessel is subsequently found guilty of the offence under sub section (1) for more than one occasion, the officer referred to in that sub section may, in addition to the penalty that may be imposed under the said sub section, by an order in writing detain the vehicle or vessel for a period of thirty days from the date of inspection of the vehicle or vessel, whether the vehicle or vessel used for the commission of the offence on subsequent occasion is the same or not.
- (3) The vehicle or vessel detained under sub section (2) shall be kept in safe custody by the officer detaining the vehicle on a place notified by the Government.
- (4) No order under sub section (1) or sub section (2) shall be passed unless such person affected by such order has been given an opportunity of being heard.
- (5) The vehicle or vessel detained under this section shall, after the expiry of thirty days from the date of detention, to release to the person from whom it was detained.

Explanation: Transporting agency for the purposes of this section shall include parcel agency.

70. Penalty for prevention or obstruction of survey, inspection etc.

Any person who,

- (a) prevents or obstructs survey, inspection, entry, search, seizure or checking . of invoices by an officer empowered under this Act, or
- (b) prevents or obstructs inspection of any vehicle or vessel or goods transported, otherwise or seizure of goods by an officer in charge of a check post or barrier or any officer empowered under this Act, or
- (c) prevents or obstructs any other act of an officer which he is empowered to perform under this Act,

shall, pay by way of penalty an amount not exceeding twenty five thousand rupees] as may be imposed by an officer not below the rank of an assessing authority:

PROVIDED that no order under this section shall be passed unless the person affected by such order is given an opportunity of being heard.

71. Punishment for submitting untrue return etc.

(1) Any person who,

- (a) knowingly submits an untrue return or fails to submit return as required by the provisions of this Act or the rules made thereunder; or
- (b) fails to keep true and complete accounts; or
- (c) dishonestly objects to or fails to comply with the terms of a notice issued to him under sub section (1) of section 35; or
- (d) being a person obliged to register himself as a dealer under this Act does not get himself registered; or
- (e) fails to stop any vehicle or vessel when required to do so by an officer empowered in this behalf; or
- (f) willfully acts in contravention of any of the provisions of this Act or the rules made thereunder, for the contravention of which no express provision for punishment is made by this Act, shall, on conviction by a Magistrate, be liable to fine which may extend to twenty five thousand rupees.

(2) Any person who,

- (a) makes any bogus claim of input tax credit or refund, or
- (b) continues the business during the period of suspension of registration, or
- (c) prevents or obstructs survey, inspection, entry, search, checking of tax invoice or seizure by an officer empowered under this Act, or
- (d) prevents or obstructs inspection of any vehicle or vessel or goods transported otherwise or seizure of goods by an officer in charge of a check post or barrier or by any officer empowered under this Act, or
- (e) fraudulently evades the payment of tax, fee or other amount due from him under this Act, or
- (f) carries on business as a dealer without furnishing the security demanded under sub section (1) of section 17, shall, on conviction by a Magistrate, be punished with simple imprisonment for a period which may extend to six months or to fine not less than the tax or other amounts due but not exceeding fifty thousand rupees or to both.]

72. Penalty for illegal collection of tax

- (1) If any person collects any sum by way of tax or purporting to be by way of tax in contravention of sub section (2) or sub section (3) or sub section (4) of section 30, he shall, in addition to the forfeiture of such illegal collection, be liable to pay penalty not exceeding five thousand rupees:

PROVIDED that no penalty or forfeiture shall be ordered under this sub section if the assessing authority is satisfied that the sum so collected has been returned to the person from whom it was collected.

- (2) No penalty or forfeiture shall be ordered under this sub section against any person unless such person is given an opportunity of being heard.
- (3) Where any sum is forfeited to the Government under sub section (1), any person from whom the amount was collected in contravention of the provisions of sub section (2) or sub section (3) or sub section (4) of section 30 may apply to the assessing authority for reimbursement of such sum and the amount shall be reimbursed to such person in the prescribed manner.
- (4) No prosecution for an offence under this Act shall be instituted in respect of the same facts on which a penalty has been imposed or forfeiture has been ordered under this section.

73. Punishment for abatement

Any person who,

- (a) abets or induces in any manner another person to make and deliver any return or an account or a statement or declaration under this Act or rules made thereunder, which is false and which he either knows to be false or does not believe to be true, or
- (b) abets or induces in any manner another person or persons to prevent or obstruct survey, inspection, entry, search, checking of tax invoice or seizure by an officer empowered under this Act, or
- (c) abets to act in contravention of any of the provisions of this Act or the rules made thereunder,

shall, on conviction by a Magistrate be punished with simple imprisonment for a period '[which may extend to six months or with fine not exceeding fifty thousand rupees or with both.]

74. Composition of offences

- (1) The assessing authority or other officer or authority authorized by the Government in this behalf may accept from any person who has committed or is reasonably suspected of having committed an offence against this Act, specified in clauses (a) to (e), (g) and (j) to (1) of section 71, by way of compounding of such offence,
 - (a) where the offence consists of the evasion of any tax payable under this Act, in addition to the tax so payable a sum of money equal to the amount of tax so payable subject to a minimum of rupees five hundred and maximum of rupees two lakhs; and
 - (b) in other cases, a sum of money not exceeding ten thousand rupees:

PROVIDED that the Commissioner may by order authorize any officer to compound the offence under this section on payment of a reduced amount.

- (2) On payment of such amount under sub section (1), no further proceedings shall be taken against such person, in respect of that offence.

75. Offences by Companies

- (1) If the person committing an offence under this Act is a company, the company as well as every person in charge of, and responsible to, the company for the conduct of its business at the time of the commission of the offence shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

PROVIDED that nothing contained in this sub section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such of fence.

- (2) Notwithstanding anything contained in sub section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or

connivance of, or that the commission of the offence is attributable to any neglect on the part of, any director, manager, managing agent or any other officer of the company, such director, manager, managing agent or any other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation: For the purposes of this section

- (a) "company" means anybody corporate and includes a firm or other association of individuals;
and
- (b) "director" in relation to a firm, means a partner in the firm.

MISCELLANEOUS

76. Courts not to set aside or modify assessments except as provided in this Act

No suit or other proceeding shall, except as expressly provided in this Act, be instituted in any court to set aside or modify any assessment made under this Act or any proceedings under this Act for the recovery of any tax or other amount due under this Act or to stay any such proceedings or recovery.

77. Bar against attachment in certain cases

Notwithstanding anything contained in any other law in force or in any judgment, decree or order of any court, no court or any other authority shall pass any order attaching any amount due to Government from any person under the provisions of this Act.

78. Assessment etc. not to be questioned in prosecution

- (1) Any order of assessment made under this Act shall be conclusive evidence in any prosecution or other proceeding.
- (2) The validity of the assessment of any tax, or of the levy of any fee or other amount, made under this Act, or the liability of any person to pay any tax, fee or other amount so assessed or levied, shall not be questioned in any criminal court in any prosecution or other proceeding, whether under this Act or otherwise.

79. Bar of certain proceedings

- (1) No suit, prosecution or other proceeding shall lie against any officer or servant of the Government for any Act done or purporting to be done under this Act, without the previous sanction of the Government.
- (2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding, if the act was done in good faith in the course of the execution of duties or the discharge of functions imposed by or under this Act.

79A. Bar against attachment in certain cases

Notwithstanding anything contained in any other law in force or in any judgment, decree or order of any court, no court or any other authority shall pass any order attaching any amount from any person, out of the tax collected by such person under the Act and kept with him before it became due to Government.

80. Limitation for certain suits and prosecutions

No suit shall be instituted against the Government and no suit, prosecutions or other proceeding shall be instituted against any officer or servant of the Government in respect of any act done or purporting to be done under this Act, unless the suit, prosecution or other proceeding is instituted within six months from the date of the act complained of:

PROVIDED that, in computing the period of limitation under this section, the time taken for obtaining sanction under sub section (1) of section 79 shall be excluded.

81. Power to summon witnesses and cause production of documents

An assessing authority or an appellate or provisional authority (including the Appellate Tribunal) shall, for the purposes of this Act, have all the powers conferred on a court by the Code of Civil Procedure, 1908 (Central Act 5 of 1908), in respect of the following matters, namely:

- (a) summoning and enforcing the attendance of any person and examining him on oath or affirmation; and
- (b) compelling the production of any document.

82. Notice to obtain information

(1) Any officer, not below the rank of an assessing authority, may by notice in writing, require any person, whether or not liable to pay tax under the Act,

- (a) to furnish any information that may be required by the notice, or
- (b) to attend at the time and place designated in the notice, for the purpose of being examined on oath by such officer,

concerning the tax affairs of that person or any other person and for that purpose such officer may require the person examined to produce any book, record or information stored in computer in the control of that person.

83. Admissibility of microfilms, facsimile copies of documents and computer print out as documents and as evidence

(1) Notwithstanding anything contained in any other law for the time being in force,

- (a) a micro film of a document or the reproduction of the image or images embodied in such micro film (whether enlarged or not); or
- (b) a facsimile copy of a document; or
- (c) a statement contained in a document and included in a printed material produced by a computer (hereinafter referred to as "a computer print out"), if the conditions mentioned in sub section (2) and the other provisions contained in this section are satisfied in relation to the statement and the computer in question,

shall also be deemed to be a document for the purposes of this Act and the rules made thereunder and shall be admissible in any proceedings thereunder, without further proof or production of the original, as evidence of any contents of the original or of any fact stated therein of which direct evidence would be admissible.

(2) The conditions referred to in sub section (1) in respect of a computer print out shall be the following, namely:

- (a) the computer print out containing the statement was produced by the computer during the period over which the computer was used regularly to store or process information for the purposes of any activities regularly carried on over that period by the person having lawful control over the use of the computer;
- (b) during the said period, there was regularly supplied to the computer in the ordinary course of the said activities, information of the kind contained in the statement or of the kind from which the information so contained is derived;
- (c) throughout the material part of the said period, the computer was operating properly or, if not, then any respect in which it was not operating properly or was out of operation during that part

of that period was not such as to affect the production of the document or the accuracy of the contents; and

(d) the information contained in the statement reproduces or is derived from information supplied to the computer in the ordinary course of the said activities.

(3) Where, over any period, the function of storing or processing information for the purposes of any activities regularly carried on over that period as mentioned in clause (a) of sub section (2) was regularly performed by computers, whether

(a) by a combination of computers operating over that period; or

(b) by different computers operating in succession over that period; or

(c) by different combinations of computers operating in succession over that period; or

(d) in any other manner involving the successive operation over that period, in whatever order, of one or more computers and one or more combinations of computers,

all the computers used for that purpose during that period shall be treated for the purposes of this section as constituting a single computer; and references in this section to a computer shall be construed accordingly.

(4) In any proceedings under this Act and the rules made thereunder, where it is desired to give a statement in evidence by virtue of this section, a certificate doing any of the following things, that is to say,

(a) identifying the document containing the statement and describing the manner in which it was produced;

(b) giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document was produced by a computer;

(c) dealing with any of the matters to which the conditions mentioned in sub section (2) relate,

and purporting to be signed by a person occupying a responsible official position in relation to the operation of the relevant device or the management of the relevant activities (whichever is appropriate) shall be evidence of any matter stated in the certificate; and for the purposes of this sub section it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it.

(5) For the purposes of this section,

(a) information shall be taken to be supplied to a computer if it is supplied thereto in any appropriate form and, whether it is so supplied directly or (with or without human intervention) by means of any appropriate equipment;

(b) whether in the course of activities carried on by any official,

information is supplied with a view to its being, stored or processed for the purposes of those activities by a computer operated otherwise than in the course of those activities, that information, if duly supplied to that computer, shall be taken to be supplied to it in the course of those activities;

(c) a document shall be taken to have been produced by a computer whether it was produced by it directly or (with or without human intervention) by means of any appropriate equipment.

Explanation: For the purposes of this section,

(a) "computer" means any device that receives, stores and processes data, applying stipulated processes to the information and supplying results of these processes; and

(b) any reference to information being derived from other information shall be a reference to its being, derived there from by calculation, comparison or any other process.

84. Presumption as to documents in certain cases Where any document,

- (i) is produced by any person or has been seized from the custody or control of any person, in either case, under this Act or under any other law, or
- (ii) has been received from any place within or outside the State in the course of investigation of any offence alleged to have been committed by any person under this Act,

and such document is tendered by the prosecution in evidence against him or any other person who is tried jointly with him, the court shall,

- (a) presume, unless the contrary is proved, that the signature and every other part of such document which purports to be in the handwriting of any particular person or which the court may reasonably assume to have been signed by, or to be in the handwriting of, any particular person, is in that person's handwriting and in the case of a document executed or attested, that it was executed or attested by the person by whom it purports to have been so executed or attested;
- (b) admit the document in evidence, notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence;
- (c) in a case falling under clause (i) also presume, unless the contrary is proved, the truth of the contents of such document.

85. Prohibition of disclosure of particulars produced before commercial tax authorities

- (1) All particulars contained in any statement made, return furnished or accounts, registers or documents produced under the provisions of this Act or in the evidence given or affidavit or deposition made in the course of any proceeding under this Act or in any record of any proceeding relating to the recovery of a demand, prepared for the purposes of this Act, shall be treated as confidential and shall not be disclosed.
- (2) Nothing contained in sub section (1) shall apply to the disclosure of any such particulars,
 - (i) to any officer of the Commercial Taxes Department of the State;
 - (ii) for the purpose of prosecution under the Indian Penal Code (Central Act 45 of 1860), or under this Act in respect of any such statement, return, accounts, registers, documents, evidence, affidavit or deposition;
 - (iii) to any person enforcing the provisions of this Act where it is necessary to disclose the same to him for the purposes of this Act;
 - (iv) occasioned by the lawful employment under this Act of any process for the recovery of any demand;
 - (v) to a civil court in any suit to which the Government are party and which relates to any matter arising out of any proceeding under this Act;
 - (vi) occasioned by the lawful exercise by a public servant of his powers under the Kerala Stamp Act, 1959 (Act 17 of 1959), or the Indian Stamp Act, 1899 (Central Act 2 of 1899), to impound an insufficiently stamped document;
 - (vii) to an officer of the Government of India, or the Government of any State or Union Territory in India, if an agreement for disclosure on a reciprocal basis has been entered into between the Government and the Government of India or the Government of the State or Union Territory, as the case may be;
 - (viii) to the Director of Statistics or any officer serving under him and authorized by him in this behalf, as may be necessary for conducting statistical survey;
 - (ix) to the Director of the Center for Taxation Studies or any person authorized by him in this behalf, as may be necessary for conducting any research or other studies;
 - (x) to an officer of any Department of the Central Government or the Government of Kerala after obtaining,

- (a) the permission of the Deputy Commissioner of the district, where such particulars are to be furnished by an officer subordinate to the Deputy Commissioner; and
- (b) the permission of the Commissioner, where such particulars are to be furnished by an Assistant Commissioner or by a Deputy Commissioner (Appeals) or by a Deputy Commissioner:

PROVIDED that such particulars shall be furnished under clause (x) only in exceptional cases and that any officer obtaining such particulars shall keep them as confidential and use them only in the lawful exercise of the powers conferred by or under any enactment.

- (xi) to an officer of Government of India or the Government of any State or Union Territory of India, where such disclosure is on the basis of the decision of the Empowered Committee.

86. Persons entitled to appear before authority

- (1) Any person who is entitled or required to appear before any authority other than the High Court in connection with any proceedings under this Act may be represented before such authority,
 - (a) by his relative or a person employed by him, if such relative or person is duly authorized by him in writing in this behalf; or
 - (b) by a legal practitioner; or
 - (c) by a chartered accountant or a cost accountant duly authorized by him in writing in this behalf; or
 - (d) by a sales tax practitioner possessing the prescribed qualifications and duly authorized by him in writing in this behalf.

Explanation: For the purpose of this sub section the expression "a person employed by him" shall mean a person who is a full time employee under the person on whose behalf he is appearing.

- (2) The authorisation referred to in sub section (1) shall be in such form and accompanied by such fee as may be prescribed.

87. Rounding off of turnover, tax etc.

- (1) The amount of taxable turnover computed in accordance with the provisions of this Act shall be rounded off to the nearest multiple of ten rupees and for this purpose any part of a rupee consisting of paise shall be ignored and thereafter if such amount is not a multiple of ten, then, if the last figure in that amount is five or more, the amount shall be increased to the next higher amount which is a multiple of ten, and if the last figure is less than five, the amount shall be reduced to the next lower amount which is a multiple of ten, and the amount so rounded off shall be deemed to be the taxable turnover of the dealer for the purposes of this Act.
- (2) The amount of tax or other amount due under this Act shall be rounded off to the nearest rupee and for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.

88. Service of notice

Any notice required to be served on, or given to, any person under this Act or the rules made thereunder shall be deemed to be duly served or given,

- (a) if the notice is addressed to that person and is given or tendered to him; or
- (b) where that person cannot be found, if it is affixed on some conspicuous part of his last known place of residence or business or is tendered to some adult member of his family; or
- (c) if it is sent by registered post or by courier service to that person at his last known place of residence or business; or
- (d) by sending by FAX, if the FAX Number is known; or

- (e) by sending it by e-mail, if the e-mail address is given by the person; or
- (f) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence or by publication in a newspaper.

89. Refunds

- (1) When an assessing authority finds, on completion of annual assessment, that a dealer has paid tax in excess of what is due from him, it shall refund the excess to the dealer.
- (2) When the assessing authority receives an order from any appellate or revision authority to make a refund of tax or penalty paid by a dealer it shall effect the refund.
- (3) Notwithstanding anything contained in sub-sections (1) and (2), the assessing authority shall have power to adjust the amount due to be refunded under sub-section (1) or sub-section (2), towards the recovery of any amount due, on the date of adjustment, from the dealer.
- (4) In case refund under sub-section (1) or sub-section (2) or adjustment under sub-section (3) is not made within ninety days of the date of completion of assessment or, as the case may be, within ninety days of the date of receipt of the order in appeal or revision or the date of expiry of the time for preferring appeal or revision, the dealer shall be entitled to claim interest at the rate of ten per cent per annum on the amount due to him from the date of expiry of the said period up to the date of payment or adjustment.

90. Power to withhold refund in certain cases

- (1) Where an order giving rise to refund is the subject matter of appeal or any other proceedings under the Act and the assessing authority is of the opinion that the grant of refund is likely to prejudice the public revenue, it may, for good and sufficient reasons to be recorded in writing withhold the refund until such time as it deems proper.
- (2) Where a refund is withheld and the matter is finally settled in favour of a dealer, a simple interest of six per cent per annum shall be paid for the period commencing from the first day of the order determined, in favour of the dealer and ending the date on which the refund is made, where the assessing authority fails to make the refund within ninety days from the date of receipt of such order by it.

91. Appropriation of payment

Where any tax or any other amount due or demanded under the Act is paid by any dealer or other person, the payments so made shall be appropriated first towards interest accrued on such tax or other amount under sub-section (5) of section 31 on such date of payment and the balance available shall be appropriated towards principal outstanding.

92. Power to make rules

- (1) The Government may, by notification in the Gazette, make rules to carry out the purposes of this Act.
- (2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for,
 - (a) all matters expressly required or allowed by this Act to be prescribed;
 - (b) determining the total turnover, taxable turnover or turnover of a dealer for the purposes of this Act;
 - (c) the assessment to tax under this Act of business which is discontinued or the ownership of which has changed;
 - (d) the assessment to tax under this Act of business owned by minors and other incapacitated persons or by persons residing outside the State;

- (e) the assessment of a business owned by any person whose estate or any portion of whose estate is under the control of the Court of Wards, the Administrator General, the Official Trustee, or any Receiver or Manager appointed by or under any order of a court;
 - (f) the administration of the notified areas and the barriers erected and the check posts set up under this Act and the regulation of the work therein;
 - (g) the disposal of goods confiscated under this Act and the procedure for dealing with the proceeds thereof;
 - (h) requiring the submission of returns;
 - (i) the form in which the particulars to be contained in any declaration to be given under this Act, the authority from whom, the conditions subject to which and the fees subject to payment of which such form of declaration may be obtained, the manner in which such form shall be kept in custody and records relating thereto maintained, the manner in which any such form may be used and any such declaration may be furnished;
 - (j) the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act;
 - (k) the term of office, and conditions of service of the members of the Appellate Tribunal and the Settlement Commission;
 - (l) the manner in which and the extent to which, tax paid may be refunded;
 - (m) the issue of bills or cash memoranda, the class or classes of dealers who should maintain counterfoils for the same and the particulars to be shown in and the manner of maintenance of such counterfoils and the time for which they should be preserved;
 - (n) the maintenance of purchase bills or accounts of purchases and sales by dealers and the time for which they should be preserved;
 - (o) the issue of delivery notes or way bills in respect of goods delivered or transferred to retail dealers in pursuance of sales effected to them, the form and manner of their issue and the time for which they should be preserved;
 - (p) the extent of liability of commission agent, broker, del cracklier agent, auctioneer or any other mercantile agent, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal;
 - (q) generally regulating the procedure to be followed and the forms to be adopted in proceedings under this Act;
 - (r) any other matter for which there is no provision or on sufficient provision in this Act and for which provision is, in the opinion of the Government necessary for giving effect to the purposes of this Act.
- (3) Every rule made under this Act shall be laid, as soon as may be, after it is made before the Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions and if before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rules or decides that this rule should not be made, the rule shall, thereafter, have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rules.

93. Power to amend Schedules

- (1) The Government may, by notification in the Gazette add, omit or amend any entry in any of the Schedule to this Act, but not so as to enhance the rate of tax in any case. except where such enhancement is to implement a decision of the Empowered Committee.
- (2) Where a notification has been issued under sub section (1), there shall, unless the notification is in the meantime rescinded, be introduced in the Legislative Assembly, as soon as may be, but in any case during the next session of the Assembly following the date of the issue of the notification a Bill on behalf of the Government, to give effect to the addition, omission or amendment of the entries in the Schedules specified in the notification and the notification, shall cease to have effect when such Bill is passed into a law whether with or without modifications, but, without prejudice to the validity of anything previously done thereunder:

PROVIDED that, if a notification under sub section (1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Legislative Assembly during that session itself:

PROVIDED FURTHER that where for any reason a Bill as aforesaid could not be passed into a law within six months from the date of its introduction in the Legislative Assembly, the notification shall, without prejudice to anything previously done thereunder cease to have effect on the expiration of the said period of six months.

- (3) All references made in this Act to any Schedule shall be construed as references to that Schedule as for the time being amended in exercise of the powers conferred by this Section.

94. Power of Commissioner to issue clarification

- (1) If any dispute arises, otherwise than in a proceedings before any appellate or revision authority or in any court or tribunal, as to whether, for the purposes of this Act,
 - (a) any person is a dealer; or
 - (b) any transaction is a sale; or
 - (c) any particular dealer is required to be registered; or
 - (d) any tax is payable in respect of any sale or purchase, or if tax is payable, the point and the rate thereof; or
 - (e) any activity carried out in any goods amounts to or results in the manufacture of goods;

such dispute shall be decided by the Commissioner on application by a dealer or any other person.

- (2) The Commissioner shall decide the question after giving the parties to the dispute a reasonable opportunity to put forward their case and produce evidence and after considering such evidence and hearing the parties.
- (3) Every application by a dealer or any other person other than an officer acting on behalf of the Government under sub section (1) shall be in such form as may be prescribed and shall be accompanied by a fee of five hundred rupees.
- (4) Where any question arises from any order already passed or any proceedings recorded under this Act, or any earlier law no such question shall be entertained for determination under sub section (1).
- (5) Every order issued by the Commissioner under sub section (1) shall, subject to the provisions of section 62, be final and binding on the applicant and on authorities subordinate to the Commissioner including Deputy Commissioner (Appeals):

PROVIDED that the decision of the Commissioner shall not effect the liabilities of any person under this Act as respects any sale or purchase effected prior to such determination.

95. Change of an incumbent of an office

Whenever in respect of any proceedings under this Act, any prescribed authority ceases to exercise jurisdiction and is succeeded by another who has and exercised jurisdiction, the authority or officer so succeeding may continue the proceeding from the stage at which the proceeding was left by his predecessor:

PROVIDED that before proceeding under this section the authority shall give the person affected thereby an opportunity of being heard.

96. Time limit for disposal of appeal or revision

Every appeal or revision filed under the provisions of this Act, shall be disposed of within one year from the date of filing of such appeal or revision as the case may be:

PROVIDED that the period during which the proceedings are stayed by any competent authority shall be excluded for the purpose of computing the period of one year.

97. Power to remove difficulties

- (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order, do anything which appears to them necessary for the purpose of removing the difficulty.
- (2) All orders made under sub section (1) shall, as soon as may be after they are made, be laid before the Legislative Assembly for a period of not less than fourteen days and shall be subject to such modifications as the Legislative Assembly may make during the session in which they are so laid or the session immediately following.

98. Kerala General Sales Tax Act, 1963 (15 of 1963) to have limited application

- (1) From the date of commencement of this Act, the Kerala General Sales Tax Act, 1963 (15 of 1963) shall apply only in respect of goods included in the Fourth Schedule to this Act.
- (2) Goods taxable under the said Act at the point of last purchase in the State, which are held as closing stock on the date preceding the date of coming into force of this Act, shall be deemed to have acquired the quality of last purchase under the provisions of the Kerala General Sales Tax Act, 1963 on such date and tax shall be levied accordingly.
- (3) Notwithstanding anything in sub section (1), Government may permit the use of the registration certificates issued under the provisions of the said Act and also of such forms prescribed by the rules made thereunder by any dealer to whom the provisions of this Act apply, till the thirtieth day of June, 2005.
- (4) Notwithstanding anything contained in sub section (i), in respect of the goods coming under the purview of the Kerala Value Added Tax Act, 2003 (30 of 2004), nothing shall affect the right to initiate and complete any proceedings pending at the commencement of the Kerala Value Added Tax Act, 2003 regarding the assessment, levy, collection and recovery of tax, penalty or other amount chargeable under the Kerala General Sales Tax Act, 1963 including that of escaped turnover, or affect the liability of any person to pay any sum due from him or existing right of refund under the said Act, or the right to initiate or continue any application, appeal, revision including suo moto revision or other proceedings made or preferred to any officer or authority under the said Act.]

FIRST SCHEDULE

GOODS EXEMPTED FROM TAX UNDER SUB SECTION (4) OF SECTION 6

Sl. No.	Description of Goods	HSN Code
1	2	3
1.	Agricultural implements manually operated or animal driven	
	(1) Spades and shovels	8201.10.00
	(2) Forks	8201.20.00
	(3) Mattocks, picks, hoes and rakes	8201.30.00
	(4) Axes bill hooks and similar hewing tools	8201.40.00
	(5) Scatters and similar one-handed prunes and shears (including poultry shears)	8201.50.00
	(6) Hedge shears, two-handed pruning shears and similar two handed shears	8201.60.00
	(7) Other hand tools of a kind used in agriculture, horticulture or forestry	8201.90.00
2.	Aids & implements used by handicapped persons	
	(1) Orthopedic or fracture appliances	9021.10.00

	(2) Artificial joints	9021.31.00
	(3) Frequency modulated hearing aid system used for hearing by handicapped persons in group situation	9021.40.10
	(4) Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled	
	(a) Wheel chairs for invalids (including motorised)	8713.10.10
	(b) Other Wheel chairs for invalids	8713.90.10
	(5) Braille typewriters	
	(a) Braille typewriters (electric)	8469.20.10
	(b) Braille typewriters (non-electric)	8469.30.10
3.	Aquatic feed, poultry feed and its supplements & cattle feed, including grass, hay, etc. but excluding those specifically mentioned in Schedule II	
	(1) Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	
	(a) Maize bran	2302.10.10
	(b) Deviled rice bran	2302.20.10
	(c) Rice bran raw	2302.20.20
	(d) Bran of wheat	2302.30
	(e) of other cereals	2302.40.00
	(f) of leguminous plants	2302.50.00
	(2) Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets of a kind used in animal feeding, not elsewhere specified or included	2308.00.00
	(3) Preparations of kind used in animal feeding	
	(a) Dog or cat food	2309.10.10
	(b) Compounded animal feed	2309.90.10
	(c) Concentrates for compound animal feed	2309.90.20
	(d) Prawn, shrimp and poultry feed	2309.90.31
	(e) Fish meal in powdered form	2309.90.32
	(f) Other feeds for fish	2309.90.39
	(g) Others	2309.90.90
	(4) Hay and fodder	1214.90.00
4.	Beta leaves	1404.90.40
5.	Books and periodicals & journals	
	(1) Books	
	(a) Printed books meant for reading	4901.10.10
	(b) Dictionaries and encyclopedias and serial instalments thereof	4901.91.00
	(c) journals and periodicals	4902.10.20
	(2) Children's picture, drawing or colouring books	
	(a) Picture books	4903.00.10
	(b) Drawing or colouring books	4903.00.20
6.	Candle	3406.00.10
7.	Cart driven by animals	8716.80.20
8.	Charcoal	
	(1) Wood charcoal (including shell or nut charcoal), whether or not agglomerated	
	(a) Of coconut shell	4402.00.10
	(b) Others	4402.00.90
9.	Coarse grains other than paddy, rice and wheat	
	(1) Rye,	1002.00.90
	(2) Barley	1003.00.90
	(3) Oats	1004.90
	(4) Maize (Com)	1005.90.00
	(5) Grain sorghum	1007.00.90

	(6) Buckwheat (7) jawar (8) Bajra (9) Ragi (10) Canary seed (11) Other cereals	1008.00.90 1008.20.19 1008.20.29 1008.20.39 1008.30.90 1008.90.90
10.	Condoms and contraceptives (1) Contraceptive pills (2) Rubber contraceptives, male (condoms) (3) Rubber contraceptives, female (diaphragms), such as cervical caps	4014.10.10 4014.10.20
11.	Cotton & silk yarn in hank (1) Cotton (a) Cotton yam (other than sewing thread), containing- 850% or more by weight of cotton, not put up for retail sale (b) Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale (c) Cotton yarn (other than sewing thread) put up for retail sale (2) Silk (a) Silk yarn (other than yam spun from silk waste) not put up for retail sale (b) Yam spun from silk waste, not put up for retail sale (c) Silk yarn and yarn spun from silk waste, put up for retail sale, silk worm gut	5205 5206 5207 5004 5005 5006
12.	Charkha, Amber Charkha, Handlooms, Handloom fabrics and Gandhi Topic	
13.	Curd, Lussi, butter milk & separated milk (1) Curd and fresh (unripened or uncured) cheese, including whey cheese (2) Yogurt (3) Butter milk (4) Others	0406.10.00 0403.10.00 0403.90.10 0403.90.90
14.	Electrical energy	2716.00.00
15.	Earthen pot	6914.90.00
16.	Fresh milk and pasteurised milk (1) Milk and cream, not concentrated nor containing added sugar or other sweetening matter (2) Milk and cream, concentrated not containing added sugar or other sweetening matter (3) Other whole milk	0401 0402.91.90 0402.99.10
17.	Fresh plants, saplings and fresh flowers (1) Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No.1212 (a) Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant (b) Bulbs, horticultural (c) Chicory (i) Chicory plants (ii) Chicory roots (ii) Others (2) Other live plants (including their roots), cuttings and slips; mushroom spawn (a) Enrooted cuttings and slips	0601.10.00 0601.20.10 0601.20.21 0601.20.22 0601.20.90 0602.10.00

	(b) Edible fruit or nut trees, grafted or not	0602.20.10
	(c) Cactus	0602.20.20
	(d) Rhododendrons and azaleas, grafted or not	0602.30.00
	(e) Roses, grafted or not	0602.40.00
	(f) Mushroom spawn	0602.90.10
	(g) Flowering plants (excluding roses and rhododendrons)	0602.90.20
	(h) Tissue culture plant	0602.90.30
	(i) Others	0602.90.90
	(3) Fresh flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh	0603.10.00
18.	Fishnet & Fishnet fabrics	
	(1) Made up fishing nets of nylon	5608.11.10

19.	Fresh vegetables & fruits	
	(1) Potatoes, fresh or chilled	0701.90.00
	(2) Tomatoes, fresh or chilled	0702.00.00
	(3) Onions, shallots, leeks and other alliaceous vegetables, fresh or Chilled	
	(a) Onions	0703.10.10
	(b) Shallots	0703.10.20
	(c) Leeks and other alliaceous vegetables	0703.90.00
	(4) Cabbages, cauliflowers, kohlrabi, kale and similar edible basics, fresh or chilled	
	(a) Cauliflowers and headed broccoli	0704.10.00
	(b) Brussels sprouts	0704.20.00
	(c) Others	0704.90.00
	(5) Lettuce (lactuca sativa) and chicory, fresh or chilled	
	(a) Cabbage lettuce (head lettuce)	0705.11.00
	(b) Other lettuce	0705.19.00
	(c) Whitlow chicory	0705.21.00
	(d) Other chicory	0705.29.00
	(6) Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	
	(a) Carrots and turnips	0706.10.00
	(b) Horse radish	0706.90.10
	(c) Other radish	0706.90.20
	(d) Salad beetroot	0706.90.30
	(e) Other	0706.90.90
	(7) Cucumbers or gherkins, fresh or chilled	0707.00.00
	(8) Leguminous vegetables, shelled or unshelled, fresh or chilled	
	(a) Peas	0708.10.00
	(b) Beans	0708.20.00
	(c) Other leguminous vegetables	0708.90.00
	(9) Manioc (cassava), fresh or chilled	0714.10.00
	(10) Sweet potatoes, fresh or chilled	0714.20.00
	(11) Other vegetables, fresh or chilled	
	(a) Globe artichokes	0709.10.00
	(b) Asparagus	0709.20.00
	(c) Aborigines (egg plants)	0709.30.00
	(d) Celery other than celeriac	0709.40.00

	(e) Mushrooms of the genus Agarics	0709.51.00
	(f) Other mushrooms	0709.59.00
	(g) Truffles	0709.52.00
	(h) Green chilly	0709.60.10
	(i) Other capsicum	0709.60.90
	(j) Spinach and Orache spinach	0709.70.00
	(k) Olives	0709.90.10
	(l) Curry banana	0709.90.20
	(m) Pumpkins	0709.90.30
	(12) Bananas, including plantains	0803.00.00
	(13) Figs	0804.20.10
	(14) Pineapples	0804.30.00
	(15) Avocados	0804.40.00
	(16) Guavas	0804.50.10
	(17) Mangoes	0804.50.20
	(18) Oranges	0805.10.00
	(19) Mandarins (including tangerines and Satsuma's) Clemencies, wildings and similar citrus hybrids	0805.20.00
	(20) Grape fruit	0805.40.00
	(21) Lemon and limes	0805.50.00

	(22) Grapes	0806.10.00
	(23) Watermelons	0807.11.00
	(24) Other melons	0807.19.00
	(25) Papaws (papayas)	0807.20.00
	(26) Apples	0808.10.00
	(27) Pears and quinces	0808.20.00
	(28) Apricots	0809.10.00
	(29) Cherries	0809.20.00
	(30) Peaches including nectarines	0809.30.00
	(31) Plums and sloes	0809.40.00
	(32) Strawberries	0810.10.00
	(33) Raspberries, blackberries, mulberries and loganberries	0810.20.00
	(34) Black, white or red currants and gooseberries	0810.30.00
	(35) Cranberries, bilberries and other fruits of the genus vaccine	0810.40.00
	(36) Kiwifruit	0810.50.00
	(37) Durians	0810.60.00
	(38) Pomegranates	0810.90.10
	(39) Sapota (chico)	0810.90.30
	(40) Custard apple (ata)	0810.90.40
	(41) Bore	0810.90.50
	(42) Lichi	0810.90.60

20.	Garlic and green ginger	
	(1) Garlic	
	(a) fresh	0703.20.00
	(b) dried	0712.90.40
	(2) Ginger, fresh	0910.10.10
21.	Glass Bangles	7018.10.10
22.	Green and soaked coconut husk, coconut fiber, coir and coir products other than rubberised	
	(1) Green coconut husk	
	(2) Soaked coconut husk	

	(3) Raw, coir bristle fiber (4) Raw, mattress fiber (5) Coir yarn (6) Coir products other than rubberised coir products	5305.11.10 5305.11.20
23.	Handmade safety matches	
24.	Human Blood and blood plasma (1) Human blood (2) Blood plasma	3002.90.10 3002.10
25.	Indigenous handmade musical instruments (1) Harmoniums (2) Flutes (3) Drums	9203.00.10 9205.90.10 9206.00.00
26.	Kumkum, Bindi, Alta and Snider	3304.99.40
27.	Life Saving medicine (1) Vaccines of human medicine (i) Single Vaccine (a) For Cholera and typhoid (b) For hepatitis (c) for tetanus (d) for polio (e) for tuberculosis (f) for rabies (g) for Japanese Encephalitis (h) for whooping cough (pertusis) (i) Others (ii) Mixed Vaccines (a) for diphtheria, pertusis and tetanus(DPT) (b) for diphtheria and tetanus 1 (c) for measles, mumps and rubella(MMR) (d) for typhoid-para typhoid (TAB) or typhoid para typhoid cholera (TABC)	3002.20.11 3002.20.12 3002.20.13 3002.20.14 3002.20.15 3002.20.16 3002.20.17 3002.20.18 3002.20.19 3002.20.21 3002.20.22 3002.20.23 3002.20.24

	(e) Others	3002.20.29
	(2) Vaccines for veterinary medicine	3002.30.00
	(3) Animal blood prepared for therapeutic, prophylactic or diagnostic uses	3002.90.20
	(4) Cultures of micro organisms(excluding yeast)	3002.90.30
	(5) Toxins	3002.90.40
	(6) Anti sera (a) for diphtheria	3002.10.11
	(b) for tetanus	3002.10.12
	(c) for rabies	3002.10.13
	(d) for snake venom	3002.10.14
	(e) Others	3002.10.15
	(7) Hemoglobin blood globulins and serum globulins	3002.10.20
	(8) Insulin Injection	3002.31.10
	(9) Cyclosporine	

28.	Meat, fish, prawn and other aquatic products when not cured or frozen, eggs and livestock other than poultry and animal hair	
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(1) Meat of bovine animals, fresh and chilled	
(a) Carcasses and half carcasses	0201.10.00
(b) Other cuts with bone in	0201.20.00
(c) Boneless	0202.30.00
(2) Meat of swine, fresh or chilled	
(a) Carcasses and half carcasses	0203.11.00
(b) Hams, shoulders and cuts thereof with bone in	0203.12.00
(c) Others	0203.19.00
(3) Meat of sheep or goats, fresh or dilled	
(a)Carcasses and half carcasses of lamb, fresh or chilled	0204.10.00
(b)Other meat of sheep, fresh or chilled	
(i)Carcasses or half carcasses	0204.21.00
(ii)Other cuts with bone in	0204.22.00
(iii)Boneless	0204.23.00
(4)Meat of horses, asses, mules or hinnies, fresh or chilled	0205.00.00

(5) Edible offal of	
(a) Bovine animals, fresh or chilled	0206.10.00
(b) Swine, fresh or chilled	0206.30.00
(c) Sheep or goats, fresh or chilled	0206.80.10
(d) Others	0206.80.90
(6) Other meat and edible meat offal, fresh or ch	
(a) of rabbits or hares	0208.10.00
(b) frog's legs	0208.20.00
(c) primates	0208.30.00
(d) whales, dolphins and porpoises; of manatees and dugongs	0208.40.00
(e) reptiles (including snakes and turtles)	0208.50.00
(f) Others	
(i) of wild animals	0208.90.10
(ii) other	0208.90.90
(7) Live fish	
(a) Ornamental fish	0301.10.00
(b) Trout	0301.91.00
(c) Eels	0301.92.00
(d) Carp	0301.93.00
(e) Others	0301.99.00
(8) Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	0302

	(9) Fish fillets and other fish meat (whether or not minced), fresh or chilled	0304.10.00
	(10) Crustaceans, whether in shell or not, live, fresh or chilled	
	(a) Rock lobster and other sea craw fish	0306.21.00
	(b) Lobsters	0306.22.00
	(c) Shrimps and prawns	0306.23.90
	(d) Crabs	0306.24.00
	(11) Mollusk's whether, in shell or not, live, fresh or chilled	
	(a) Oysters	0307.10.00
	(b) Scallops, including queen scallops	0307.21.00
	(c) Mussels	0307.31.00
	(d) Clams, clam meat	0307.39.10
	(e) Cattle fish	0307.41.10
	(f) Squid	0307.41.20
	(g) Octopus	0307.51.00
	(h) Snails other sea snails	0307.60.00
	(i) Others	0307.91.00
	(12) Eggs	
	(a) of the species gallous domestics and ducks for hatching	0407.00.10
	(b) Eggs of the species gallous and ducks other than for hatching	0407.00.20
	(c) other	0407.00.90
	(13) Live stock	
	(a) Horses, asses, mules and hinnies	0101
	(b) Bovine animals	0102
	(c) Swine	0103
	(d) Sheep and goats	0104
	(e) Other (excluding poultry)	0106
	(14) Animal Hair	
	(a) Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair, was of such bristles or hair	0502
	(b) Horse hair and horse hair waste whether or not put up as a layer with or without supporting material	0503.00.00
	(c) Fine or coarse animal hair, not carded or combed	5102

29.	National Flag	6307.90.90
30.	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt., rupee note and cheques	
	(1) Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have a recognised face value	4907.00.10
	(2) Bank notes	4907.00.20
	(3) Others	4907.00.90
31.	Organic manure	
	(1) Animal or vegetable fertiliser	
	(a) Guano	3101.00.10

	(aa) Wood ash, green manure, Compost, neem cake and crushed neems fruit	3101.00.10
	(ab) Others	3101.00.10
	(b) Animal dung	3101.00.91
	(c) Animal excreta	3101.00.92
	(d) Fish manure, Poultry manure	3101.00.99
	(e) Others	3101.00.99
32.	Presidium by religious institutions	
33.	Pulpaya, Thazhapaya	4601.20.20
34.	Raw wool	
	(1) Greasy, including fleece-washed wool	
	(a) Shorn wool	5101.11.00
	(b) Others	5101.19.00
	(2) Degreased, not carbonised	
	(a) Shorn wool	5101.21.00
	(b) Others	5101.29.00
	(3) Carbonised	5101.30.00
35.	Semen including frozen semen	
	(1) Bovine semen	0511.10.00
	(2) Frozen semen, other than bovine	0511.99.91
36.	Slate and slate pencils	
	(1) Slates and boards, with writing or drawing surfaces	9610.00.00
	(2) Slate pencils	9609.90.10
37.	Silk worm laying, cocoon & raw silk.	
	(1) Silk worm cocoons suitable for reeling	5001.00.00
	(2) Raw Silk (not thrown)	
	(a) Mulberry raw silk	5002.00.10
	(b) Mulberry dupion silk	5002.00.20
	(c) Non-mulberry silk	5002-00.30
38.	Smokeless Country oven	
39.	Sugar and Khandasari	1701.11
40	Tender green coconut	0801.19
41,	Textiles fabric	
	(1) Silk fabrics	5007
	(2) Wool	
	(a) Woven fabrics of carded wool or of carded fine animal hair	5111
	(b) Woven fabrics of combed wool or of combed fine animal hair	5112
	(c) Woven fabrics of coarse animal hair or of horse hair	5113
	(3) Cotton	
	(a) Woven fabrics of cotton containing 85% or more by weight of cotton weighing not more than 200gm/m ²	5208
	(b) Woven fabrics of cotton containing 85% or more by weight of cotton weighing more than 200gm/m ²	5209
	(c) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibers, weighing not more than 200gm/m ²	5210
	(d) Woven fabrics of cotton containing less than 85% by weight of cotton, mixed mainly or solely with man made fibres, weighing more than 200gm/m ²	5211
	(e) Other woven fabrics of cotton	5212

(4)	Man-made filaments	
	(a) Woven fabrics of synthetic filament yam, including woven fabrics obtained from materials of heading 5404	5407
of	(b) Woven fabrics of artificial filament yam, including woven fabrics obtained from materials of heading 5405	5408
	(5) Man-made Staple Fibres	
	(a) Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres	5512
	(b) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres mixed mainly or solely with cotton of a weight not exceeding 170 m ²	5513
	(c) Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres mixed mainly or solely with cotton of a weight exceeding 170 m ²	5514
	(d) Other woven fabrics of synthetic staple fibres	5515
	(e) Woven fabrics of artificial staple fibres	5516

	(6) Special Woven fabrics; Tufted textile fabrics; Lace, Tapestries, Trimmings; Embroidery	
	(a) Woven pile fabrics and chenille fabrics other than heading no. 5802 or 5806	5801
	(b) Terry toweling and similar woven terry fabrics other than narrow fabrics of heading number 5806; tufted textile fabrics other than heading number 5703	5802
	(c) Gauze other than narrow fabrics of heading 5806	5803
	(d) Tallies and other net fabrics not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002 to 6006	5804
	(e) Hand woven tapestries of the type goblins, Flanders, anbusson, beavers and the like and needle worked tapestries (for example petit point, cross stitch), whether or not made up	5805
	(f) Narrow wovens fabrics other than goods heading 5807; narrow fabrics consisting warp without weft assembled by means of an adhesive (bolducs)	5807
	(i) Woven fabrics or metal thread and woven fabrics of	
	(j) Quilted textile product in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	5811
	(7) Knitted or crocheted fabrics	
	(a) Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted	6001
	(b) Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastometric yam of rubber thread, other than those of heading 6001	6002

	(c) knitted or chrocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002	6003
	(d) knitted of chrocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elasto metric yarn or rubber thread, other than those of heading 6001	6004

	(e) Wrap knitt fabrics (including those made on gallon knitting machines), other than those of headings 6001 to 6004	6005
	(f) Other knitted or chrocheted fabrics	6006
42.	Tobacco	
	(1) Unmanufactured tobacco; tobacco refuse	2401
	(2) Smoking tobacco, whether or not containing tobacco substitutes in any proportion	2403.10
	(3) "Homogenised" or "reconstituted" tobacco	2403-91-00
	(4) Others	2403.99.90
43.	Toddy, Neera	2206.00.00
44.	Unbranded bread	
45.	Unprocessed and unbranded salt	
	(1) Rock salt	2501.00.20
	(2) Others	2501.00.90
46.	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised and water sold in sealed container	2201.90
47.	Printed forms of court and P.S.C applications.	
48.	Rice issued from Central/State Governments depots for sale by authorised ration dealers	
49.	Products notified by the Khadi and Village Industries Commission, at the point of sale by the manufacturing unit whose annual turnover does not exceed twenty five lakhs.	
	(1) Handmade matches, fireworks and agarbathies	
	(2) Handmade soaps	
	(3) Tanned of hides and skins and ancillary industries connected with the same	
	(4) Handmade leather goods	
	(5) Handmade paper	
	(6) Cane gur and khandsary	
	(7) Manure and methane gas from cowdung and other waste products	
	(8) lame products	
	(9) Shellac	
	(10) Manufacture of vegetable and fruit products	
	(11) Bamboo and cane goods	
	(12) Products of black smithy other than furniture	
	(13) Carpentry other than manufacture of furniture	
	(14) Fibre products other than coir	
	(15) Household utensils in aluminium	
	(16) Maize and ragi products	
	(17) Dipped rubber latex products such as rubber band, gloves and Balloon	
	(18) Palm products	
	(19) Pottery	
	(20) Honey	
	(21) Ghani oil	

50.	Products of Kdumbasree units whose annual turnover does not exceed twenty five lakhs	
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SECOND SCHEDULE

GOODS IN RESPECT OF WHICH TAX IS LEVIABLE AT ALL POINTS OF SALE AT THE RATE OF 1% UNDER SUB SECTION (1) OF SECTION 6

Sl. No.	Description of Goods	HSN Code
(1)	(2)	(3)
1	Gold, Platinum and Silver Ornaments (New and Old)	
	(1) Silver jewellery with filigree work	7113.11.10
	(2) Silver jewellery studded with gems	7113.11.20
	(3) Other articles of silver jewellery	7113.11.30
	(4) Gold jewellery, unstudded	7113.19.10
	(5) Gold jewellery, set with pearls	7113.19.20
	(6) Gold jewellery set with diamonds	7113.19.30
	(7) Gold jewellery set with other precious and semiprecious stones	7113.19.40
	(8) Platinum jewellery, unstudded	7113.19.50
2.	Precious Stones	
	(1) Diamond	7102
	(2) Emerald	7103.10.11
	(3) Ruby and Sapphire	7103.10.12
	(4) Other	7103.10.90
3.	Bullions	
	(1) Silver	
	(a) unwrought	7106.91.00
	(b) semi manufactured	7106.92
	(2) Gold	
	(a) unwrought	7108.12.00
	(b) Semi-manufactured	7108.13.00
	(3) Platinum	
	(a) unwrought	7110.11.10
	(b) others	7110.19.00
4.	(1) Paddy	1006.10.00
	(2) Rice	1006
	(3) Wheat	1001

THIRD SCHEDULE

GOODS IN RESPECT OF WHICH TAX IS LEVIABLE AT THE RATE OF 4% UNDER SUB SECTION (1) OF SECTION 6

Sl. No.	Description of Goods	HSN Code
(1)	(2)	(3)
1.	Agricultural implements not operated manually or not driven by animal	8432
2.	All equipments for communications such as, private branch exchange (PBX) and Elect. Private Automatic Branch Exch. (EPABX)	8517.30.00
3.	All intangible goods like copyright, patent, REP license etc.	
	(1) Copyright	
	(2) Patent	
	(3) REP. License. DEPB license and like	
4.	All kinds of bricks including brickbats, jhama, Fly ash bricks, Refractory bricks, asphalted roofing, earthen tiles	
	(1) Fly ash bricks	6815.99.10
	(2) Refractory bricks	6902

	(3) Asphalted roofing (4) Cement bricks (5) Others	6807 6810.11.10 6901-00.90
5.	All types of yam other than cotton & silk yarn in hank & sewing thread (1) Yam of carded wool (2) Yam of combed wool (3) Yam of fine animal hair (carded or combed) (4) Yam of wool or fine animal hair (5) Yam of coarse animal hair or horse hair (including gimped horse hair yarn) (6) Flax yam (7) Yam of jute or of other textile bast fibres of heading No. 5303 (8) Yarn of other vegetable textile fibres; paper yam (9) Yam (other than sewing thread) of synthetic staple fibres (10) Yam (other than sewing thread) of artificial staple fibres (11) Yam (other than sewing thread) of man made staple fibres (12) Synthetic filament yarn other than sewing thread (13) Man made filament yam (other than sewing thread) (14) Artificial filament yarn other than sewing thread (15) Textile yarn (16) Metalised yarn whether or not gimped (17) Gimped yarn and strip	5106 5107 5108 5109 5110 5306 5307 5308 5509 5510 5511 5402 5406 5403 5604 5605 5606
6.	Aluminium utensils and enameled utensils (1) Aluminium utensils (2) Enameled utensils. (a) of cast iron (b) of stainless steel (c) of iron (other than cast iron) or steel	7615.19 7323.92.00 7323.93 7323.94
7.	Arecanut powder and betel nut (1) Arecanut powder (2) Betel Nut	0802.90.13 0802.90.11
8.	Bamboo	1401.10.00

9.	Bearings (1) Ball bearings (2) Tapered roller bearings including cone and tapered roller assemblies (3) Spherical roller bearings (4) Needle roller bearings (5) Other cylindrical roller bearings (6) Other, including combined ball or roller bearings	8482.10 8482.20 8482.30.00 8482.40.00 8482.50 8482.80.00
10.	Beedi leaves	1404.90.10
11.	Beltings of all varieties and descriptions (1) Conveyor or transmission belts or belting of vulcanised rubber (2) Leather belting for machinery (3) Transmission or conveyor belts or belting, of textile machinery, whether or not impregnated,	4010 4204.00.40 5910

	coated, covered or laminated with plastics or reinforced with metal or other material (4) PVC belt conveyor	3926.90.10
12.	Bicycles, tricycles, cycle rickshaws and parts (1) Bicycles (2) Tricycles, cycle rickshaws (3) Parts	8712.00.10 8712.00.90 8714
13.	Bone meal	0506.90
14.	Branded bread (1) Crisp bread (2) Ginger bread and the like	1905.10.00 1905.20.00
15.	Bulk drugs (1) Keytones; and Quinones whether or not with other oxygen function, and their halogenated, sulfonated, nitrated or nitrosated derivatives (2) Oxygen-function amino compounds (3) Organic derivatives of hydrazine or of hydroxylamine (4) Other organo-inorganic compounds (5) Heterocyclic compounds with oxygen hetero-atom (s) only (6) Heterocyclic compounds with nitrogen hetero-atom (s) only (7) Nucleic acids and their salts whether or not chemically defined other hetero cyclic compounds (8) Sulphonamides	2914 2922 2928 2931 2932 2933 2934 2935
16.	Castings (1) Pig iron and spiegeleisen in pigs, blocks or other primary forms (2) Tube or pipe fittings (e.g. couplings, elbows, sleeves, of iron or steel) (3) Table, kitchen or other household articles and parts thereof of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	7201 7307 7323
17.	Centrifugal and monoblock and submersible pumps and parts (1) Centrifugal and monoblock and submersible pumps (2) Parts	8413 8413.91
18.	Clay including fireclay (1) Kaolin and other kaolin clays, whether or not claimed (2)(a) Other clays (not including expanded clays of heading 6806), and alusite, kyanite and sillimanite, whether or not claimed; Mullet, Chamotte or dines earths (b) Fire clay	2507 2508 2508.3
19.	Coal (a) Anthracite (b) Bituminous coal (c) Coking coal (d) Steam coal (e) Anthracite agglomerated Other	2701.11.00 2701.12.00 2701.19.10 2701.19.20 2701.20.10 2701.20.90
20.	Coffee beans and seeds, cocoa pod, green tea leaf and chicory (1) Coffee beans and coffee sec	0901

	(2) Cocoa pod	1801
	(3) Green tea leaf (not fermented)	0902.10
	(4) Manufactured Tea	902.2
	(5) Chicory	
	(a) Witloof chicory	0705.21.00
	(b) Other chicory	0705.29.00

21.	Chemical fertilizers, pesticides, weedicides, insecticides other than those specifically included in the First Schedule.	
	(1) Animal or vegetable fertilisers whether or not mixed together or chemically treated; Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	3101
	(2) Mineral or chemical fertilisers, nitrogenous	3102
	(3) Mineral or chemical fertilisers, phosphatic	3103
	(4) Mineral or chemical fertilisers, potassic	3104
	(5) Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; Other fertilisers	3105
	(6) Pesticides	3808.90.10
	(7) Weedicides	3808.30.50
	(8) Insecticides	3808.10.00
22.	Cotton and cotton waste	
	(1) Cotton	5201
	(2) Cotton waste	5202
23.	Crucibles	6903.20.10
24.	Dates	0804.10.10
25.	Drugs and medicines including Ayurvedic, Unani and Homoeopathic medicine but excluding those specifically mentioned in First Schedule	
	(1) Glands and other organs for organo therapeutic uses, dried, whether or not powdered, extracts of glands or other organs or of their secretions for organo therapeutic uses, heparin and its salts, other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included	3001
	(2) Animal blood prepared for therapeutic, prophylactic or diagnostic use, antisera and other blood fractions and modified immuno-logical products, whether or not obtained by means of biotechnological processes, vaccines, toxins, cultures of micro organisms (excluding yeast) and similar products	3002
	(3) Medicaments (excluding goods of headings nos. 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or pickings for retail sale	3003
	(4) Medicaments (excluding goods of heading nos. 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transferal administration systems) or in forms or pickings for retail sale	3004
	(5) Wadding gauze, bandages, and similar articles (for example dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances or	3005

	put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (6) other pharmaceutical goods	3006
26.	Electrodes	8311.10.00
27.	Embroidery or zari articles, that is to say, -imi, zari, kasab, saima dabka, chumki, gota sitara, naqsi, kora, glass bead, badia Embroidery in the piece, In strips or in motifs (1) Embroidery without visible ground (2) Other embroidery of cotton (3) Embroidery of man made fibres (a) Embroidered badges, motifs and the like (b) Other embroidered articles (4) Embroidery of other textile materials (5) Zari goods	5810.10.00 5810.91.00 5810.92 5810.92.10 5810.92.90 5810.99.00 99.91.50
28,	Environment friendly recycled products as may be notified by Government from time to time	
29.	Exercise book, graph book and laboratory note book (1) Exercise book (2) Graph book, Laboratory Note book	4820.20.00 4820,90.90
30.	Ferrous and non-ferrous metals and alloys; non-metals such as aluminum, copper, zinc and extrusions of those (1) Fig iron and spieeleisen in pigs, blocks or other primary forms (2) ferroalloys: Felt manganese (3) ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 percent, in slumps, pellets or similar forms: (4) Ferrous waste and scrap; remitting scrap ingots of iron or steel (5) Granules and powders, of pig iron, spiegeleisen, iron or steel	7201 7202 7203 7204 7205

	(6) Iron and non alloy steel in ingots or other primary forms (excluding iron of heading 7203)	7206
	(7) Semi finished products of iron or non alloy steel: Containing by weight less than 0.25 per cent of carbon	7207
	(8) Flat rolled products of iron or non alloy steel, of a width of 600 mm (23.6 inches) or more, hot rolled, not clad, plated or coated:	7208
	(9) Flat rolled products of iron or non alloy steel, of a width of 600mm (23.6 inches) or more, cold rolled, (cold reduced), not clad, plated or coated: In coils, not further worked than cold rolled (cold reduced):	7209
	(10) Flat rolled products of iron or non alloy steel, of a width of 600mm (23.6 inches) or more, clad, plated or coated: Plated or coated with tin:	7210.00
	(11) Flat rolled products of iron or non alloy steel, of a width of less than 600mm (23.6 inches) not clad, plated or coated: Not further worked than hot rolled:	7211
	(12) Flat rolled products of iron or non alloy steel, of a width of less than 600mm (23.6 inches), clad, plated or coated:	7212
	(13) Bars and rods, hot rolled, in irregularly wound coils, of iron or non alloy steel;	7213

	(14) Other bars and rods of iron or non alloy steel, not further worked than forged, hot rolled, hot drawn or hot extruded, but including those twisted after rolling:	7214
	(15) Other bars and rods, of iron or non alloy steel	7215
	(16) Angles, shapes and sections of iron or non alloy steel	7216
	(17) Wire of iron or non alloy steel	7217
	(18) Stainless steel in ingots or other primary forms; semi finished products of stainless steel	7218
	(19) Flat rolled products of stainless steel, of a width of 600mm (23.6 inches) or more: Not further worked than hot rolled in coils:	7219
	(20) Flat rolled products of stainless steel, of width of less than 600mm (23.6 inches):Not further worked than hot tilled	7220.00
	(21) Bars and rods, hot rolled, in irregularly wound coils, of stainless steel	
	(22) Other bars and rods or stainless steel; angles, shapes and sections of stainless steel: Bars and rods, not further worked than hot rolled, hot drawn or extruded	7222.00
	(23) Wire of stainless steel	7223

	(24) Other alloy steel in ingots or other primary forms; semi finished products of other alloy steel	7224
	(25) Flat rolled products of other alloy steel, of a width of 600mm (23.6 inches) or more: Of silicon electrical steel	7225
	(26) Flat rolled products of other alloy steel, of a width of less than 600mm. (23.6 inches) or more: Of silicon electrical steel	7226.00
	(27) Bars and rods, hot rolled, in irregularly wound coils, of other alloy steel	7227
	(28) Other Bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non alloy steel	7228.00
	(29) Wire of other alloy steel	7229
	(30) Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	7301
	(31) Railway or tramway track construction material of iron or steel, the following: rails, check rails and rack rails; switch blades, crossing frogs, point rods and other crossing pieces, sleepers (crossties), fish plates, chairs, chair wedges, sole plates (base plates), fail clips, bedplates, ties and other material specialized for jointing or fixing rails	7302
	(32) Tubes, pipes and hollow profiles, of cast iron	7303
	(33) Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	7304
	(34) Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross sections, the external diameter of which exceeds 406.4mm (16 inches) of iron or steel:	7305
	(35) Other tubes, pipes and hollow profiles (for example, open seamed or welded, riveted or similarly closed), of iron or steel	7306

	(36) Tube or pipe fittings (for example couplings, elbows, sleeves), of iron or steel: Cast fittings	7307
	(37) Copper mattes; cement copper (precipitated copper)	7401
	(38) Unrefined copper; copper anodes for electrolytic refining copper content	7402
	(39) Master alloys of copper	7405
	(40) Copper powders and flakes	7406
	(41) Copper bars, rods and profiles	7407
	(42) Copper wire	7408

	(43) Copper plates, sheets and strip, of a thickness exceeding 0.15 mm (0.006 inch)	7409
	(44) Copper foil whether or not printed or backed with paper, paperboard, plastics or similar backing materials of a thickness (excluding any backing) not exceeding 0.15 mm, (0.006 inch)]	7410
	(45) Copper tubes and pipes Copper tube or pipe fittings (for example, couplings, elbows, sleeves):	7411 7412
	(46) Stranded wire, cables, plaited bands and the like, including slings and similar articles of copper, not electrically insulated	7413
	(47) Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	7501
	(48) Unwrought nickel	7502
	(49) Nickel waste and scrap	7503
	(50) Nickel powders and flakes	7504
	(51) Nickel bars, rods, profiles and wire	7505
	(52) Nickel plates, sheets, strip and foil	7506
	(53) Unwrought aluminium	7601
	(54) Aluminum waste and scrap	7602
	(55) Aluminum powders and flakes	7603
	(56) Aluminum bars, rods and profiles	7604
	(57) Aluminum wire	7605
	(58) Aluminum plates, sheets and strip, of a thickness exceeding 0.2mm (0.0079 inch)	7606
	(59) Aluminum foil whether or not printed or backed with paper, paper board, plastics or similar backing materials of a thickness (excluding any backing) not exceeding 0.2mm (0.0079 inch)	7607
	(60) Aluminum tubes and pipes	7608
	(61) Aluminum tube or pipe fittings (for example, couplings, elbows, sleeves)	7609
	(62) Unwrought lead	7801
	(63) Lead waste and scrap	7802
	(64) Lead bars, rods, profiles and wire	7803
	(65) Lead plates, sheets, strip and foil: lead powders and flakes	7804

	(66) Lead tubes, pipes and tube or pipe fittings (for example, couplings)	7805
	(67) Unwrought zinc	7901
	(68) Zinc waste and scrap	7902
	(69) Zinc dust, powders and flakes	7903

	(70) Zinc bars, rods, profiles and wire	7904
	(71) Zinc plates, sheets, strip and foil	7905
	(72) Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	7906
	(73) Unwrought tin	8001
	(74) Tin waste and scrap	8002
	(75) Tin bars, rods, profiles and wire	8003
	(76) Tin plates, sheets and strip, of a thickness exceeding 0.2 mm (0.008 inch)	
	(77) Tin foil (whether or not printed or backed with paper, paper board, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm. (0.008 inch), tin powders and flakes	8005
	(78) Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	8006
	(79) Tungsten (wolfram) and articles thereof, including waste and scrap	8101
	(80) Molybdenum and articles thereof, including waste and scrap	8102
	(81) Tantalum and articles thereof, including waste and scrap	8103
	(82) Magnesium and articles thereof, including waste and scrap:	8104
	(83) Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap:	8105
	(84) Bismuth and articles thereof, including waste and scrap	8106
	(85) Cadmium and articles thereof, including waste and scrap	8107
	(86) Titanium and articles thereof, including waste and scrap	8108
	(87) Zirconium and articles thereof, including waste and scrap	8109
	(88) Antimony and articles therefore, including waste and scrap	8110
	(89) Manganese and articles thereof, including waste and scrap	8111

	(90) Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap	8112
	(91) Cermets and articles thereof, including waste and scrap	8113
31.	Fibres of all types and fibre waste	
	(1) Composition leather with the basis of leather or leather fibre, in slabs, sheet or strip whether or not in rolls	4115.10.00
	(2) Jute and other textile bast fibers (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres(including yarn waste and garnetted stock)	5303
	(3) Sisal and other textile fibres of the genus agave, raw or processed but not spun; tow and waste of these	5304

	fibres (including yam waste and garnetted stock)	
	(4) Coconut, abaca (Manila hemp or musa textiles Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	5305
	(5) Synthetic staple fibres, not carded, combed or otherwise processed for spinning	5503
	(6) Artificial staple fibres, not carded, combed or otherwise processed for spinning	5504
	(7) Waste (including noils, yarn waste and garnetted stock) of man made fibres	5505
	(8) Synthetic staple fibres, carded, combed or otherwise processed for spinning	5506
	(9) Artificial staple fibres, carded, combed or otherwise processed for spinning	5507
	(10) Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, head gear, footwear, gaskets), whether or not reinforced, other than goods of 6811 or 6813	6812
	(11) Glass fibres (including glass wool) and articles thereof (for example, yam, woven fabrics)	7019
	(12) Optical fibres and optical fibrebundles; optical fibre cables other than those of heading 8544	9001.10.00
32.	Flour, Atta, Maida, Suji, Besan	
	(1) Wheat or meslin flour	1101.00.00
	(2) Rye flour	1102.10.00
	(3) Maize (corn) flour	1102.20.00
	(4) Rice flour	1102.30.00
	(5) Other cereal flour	1102.90.00
	(6) Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8	1106

33.	Fried grams	2008.19.40
34.	Gur, Jaggery and edible variety of rub gur	1701
35.	Handmade Soaps other than those mentioned in the First Schedule	
36.	Hand pumps, parts and fittings	
	(1) Hand pumps	8413.11.10
	(2) Parts and fittings of hand pumps	8413.91.40
37.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower	1211
38.	Hides and skins, whether in a raw or dressed state	
	(a) Raw hides and skin of bovine (INN) (including buffalo) or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) whether or not dehaired or split.	4101
	(b) Raw skins of sheep or lamps (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared) whether or not with wool or split	4102
	(c) Other raw hides and skins (fresh or salted, dried, limed, pickled or otherwise preserved, but not	4103

	tanned, parchment-dressed or further prepared) whether or not de-haired or split	
	(d) Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	4104
	(e) Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared	4105
	(f) Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared	4106
	(g) Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo or equine animals, without hair on, whether or not split, other than leather	4107
	(h) Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	4112
	(i) Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	4113
	(j) Chamois (including combination chamois) leather, patent leather and patent laminated leather, metalised leather	4114
	(k) Composition leather with a basis of leather or leather fibre, in slabs, sheets or strips, whether or not in rolls, parings and other waste of leather or of composition leather, but suitable for manufacture of leather articles, leather dust, powder and flour	4115
39.	Hose pipes (1) of plastics (2) of rubber	3917 4009
40.	Hosiery goods	6115
41.	Husk and bran of cereals (1) Cereal husks unprepared whether or not chopped, ground, pressed or in the form of pellets (2) Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	1213.00.00 2302
42.	Ice	2201.90.10
43.	Incense sticks commonly known as agarbathi, dhupkathi or dhupbathi	3307.41.00
44.	Industrial cables (high voltage cables, XLPE Cables, jelly filled cables, optical fibres) (1) Co-axial cables (2) Telephone cables (a) Telephone cables fitted connectors (b) Other telephone cables	8544.20.10 8544-41 8544.49
45.	IT Products specified in list A to this Schedule	
46.	Kerosene oil sold through PDS	2710.19.10
47.	Leaf plates and cups	1404.90.90
48	Liquid product of cellulose, commonly known as LPC and liquid product of earth waste commonly known as LPE	3912

57.	Pulses	0713
58.	<p>Paper and Newsprint</p> <p>(1) Recovered (waste and scrap) paper or paper board 4707</p> <p>(2) Newsprint in rolls or sheets 4801</p> <p>(3) Uncoated paper and paperboard, of a kind used for writing, printing of other graphic purposes and non-perforated punch card and punch tape paper, in rolls of rectangular (including square) sheets of any size, other than paper of heading No. 4801 or 4803; handmade paper and paper board 4802</p> <p>(4) Toilet of facial tissue stock, towel or napkin stock - and Similar paper of kind used for household or sanitary purposes, cellulose wadding webs or cellulose fibres, hether or not reped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets 4803</p> <p>(5) Uncoated craft paper and paper board, in rolls or sheets other than that of heading No. 4802 or 4803 4804</p> <p>(6) Other uncoated paper and paper board in rolls or sheets, not further worked or processed than as specified in Note 3 in Chapter 4805</p> <p>(7) Vegetable parchment, grease proof papers, tracing papers and glassine and other glazed or transparent or translucent papers, in rolls or sheets 4806</p> <p>(8) Composite paper and paper board (made by sticking flat layers of paper or paper board together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets 4807</p> <p>(9) Paper and paper board corrugated (with or without glued flat surface sheets), craped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in 4803 4808</p> <p>(10) Carbon paper, self copy paper and other copying or transfer paper (including or coated or impregnated paper for duplicator stencils or offset plates) whether or not printed, in rolls or sheets 4809</p> <p>(11) Paper and paper board, coated on one or both sides with kaoline (China clay) or other inorganic substances, with or without a binder and with no other coating, whether or not surface coloured, surface decorated or printed, in rolls or rectangular (including square) sheets, of any size 4810</p> <p>(12) Paper, paper board, cellulose wading and webs of cellulose fibres, coated, impregnated, covered, surface coloured, surface decorated or printed, in rolls or rectangular (including square) sheets, of any size other than goods of the kind described in headings 4803, 4809 or 4810 4811</p> <p>(13) Cigarette paper whether or not cut to size or in the form of booklet or tubes 4813</p> <p>(14) Wall paper and similar wall coverings; window transparencies of paper</p> <p>(15) Floor coverings on a base of paper or of paper board whether or not cut to size 4815.00.00</p> <p>(16) Carbon paper, self copy paper and other copying or transfer paper (other than those of heading 4809), duplicator stencils or offset plates of paper whether or not put up in boxes 4816</p>	

	(17) Toilet paper and similar paper, cellulose wadding or webs or cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 c. m. or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, napkins for babies, tampons, bedsheets, and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper cellulose wadding or webs of cellulose fibres.	4818
	(18) Paper or paper board labels of all kinds whether or not printed	4821
	(19) Other paper, paper board, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paper board, cellulose wadding or webs or cellulose fibres other than those coming under the headings of 4823.60.00, 482370	4823

59.	"Petroleum products not failing under Fourth Schedule, sold to Kerala State Electricity Board, National Thermal Power Corporation and other Power Generating undertakings in the joint sector with a capacity above 25 KW ' subject to production of such declaration from the purchaser as may be prescribed."	
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60.	Pipes of all varieties including GI pipes, CI pipes, ductile pipes, PVC etc.	
	(1) of plastic	3917
	(2) of asbestos-cement	6811.30.10
	(3) of ceramics	6906.00.00
	(4) of other refractory ceramic	6903
	(5) of iron other than cast iron or steel	7304
	(6) of cast iron	7303
	(7) of galvanised iron (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
	(a) longitudinally submerged arc welded	7305.11.11
	(b) other longitudinally welded	7305.12.11
	(c) others	7305.19.11
	(8) of other galvanised materials (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
	(a) longitudinally submerged arc welded	7305.11.19
	(b) other longitudinally welded	7305.12.19
	(c) others	7305.19.19
	(9) of non-galvanised iron (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
	(a) longitudinally submerged arc welded	7305.11.21
	(b) other longitudinally welded	7305.12.21
	(c) others	7305.19.21
	(10) of other non-galvanised materials (line pipe used for oil or gas) of diameter exceeding 406.4 mm	
	(a) longitudinally submerged arc welded	

	(b) other longitudinally welded	7305.12.29
	(c) others	7305.19,29
	(11) Pipes, tubes, or other hollow profiles of iron or steel other than those coming under heading 7305	

	(a) galvanised (b) non-galvanised	7306.10.11 7306.10.21
	(12) Pipes, tubes, or other hollow profiles other than iron or steel not coming under heading 7305	
	(a) galvanised (b) non-galvanised	7306.10.19 7306.10.29
	(13) of copper	7411
	(14) of nickel	7507
	(15) of Aluminium	7608
	(16) of lead	7805.00.10
	(17) of zinc	7906.00.10
	(18) of tin	8006.00.10
61.	Plastic Footwear (1) Waterproof footwear with outer soles and uppers of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (a) footwear incorporating a protective metal toe-cap (b) other foot wear covering the knee (c) footwear covering the ankle but not covering the knee (d) others (2) Other footwear with outer soles and uppers of plastics (a) sports footwear (b) other than sports footwear (3) Footwear with upper straps or thongs assembled to the sole by Means of plugs	6401.10.90 6401.91.90 6401.92.90 6401.99.90 6402.12.90 6402.19.90 6402.20.90
62.	Plastic granules (1) polymers of ethylene, in primary forms (2) polymers of propylene or of other olefins, in primary forms (3) polymers of styrene, in primary forms (4) polymers of vinyl chloride or of other halogenated olefins, in primary forms (5) polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms (6) acrylic polymers in primary forms (7) polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms (8) polymers in primary forms (9) amino resins phenolic resins and polyurethanes, in primary forms (10) silicones in primary forms (11) petroleum resins, coumarone indene resins, polyterpenes, polysulphides, polysulphones and other products not elsewhere specified or included, in primary forms (12) cellulose and its chemical derivatives, not elsewhere specified or included in primary forms (13) natural polymers (for example alginic acid) and modified natural polymers (for example, hardened proteins,	3901 3902 3903 3904 3905 3906 3907 3908 3909 3910 3911 3912 3913

	chemical derivatives of natural rubber) not elsewhere specified or included in primary forms (14) ion exchangers based on polymers of headings 3901 to 3913, in primary forms	3914
63.	Printed materials including diary, calendar etc. (1) Printed books, brochures, leaflets and similar printed matter whether or not in single sheets (2) Music, printed or in manuscript, whether or not bound or illustrated (3) Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed (4) Maps, atlases, wall maps, topographical plans and globes used as teaching aids (5) Printed of illustrated postcards; printed cards bearings, personnel greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings (6) Calendars of any kind, printed, including calendar blocks (7) Diaries (8) Other printed matter, including printed pictures and photographs Printing ink excluding toner and cartridges. Processed & branded salt	4901 4904.00.00 4905 9023 4909 4910 4820.10 4911
64.		3215
65.		2501

66.	Processed meat, poultry and fish	
	(1) Meat of bovine animals frozen	
	(a) Carcasses and half-carcasses	0202.10.00
	(b) Other cuts with bone in	0202.20.00
	(c) Boneless	0202.30.00
	(2) Meat of swine, frozen	
	(a) Carcasses and half-carcasses	0203.21.00
	(b) Hams, shoulders and cuts thereof with bone in	0203.22.00
	(c) Other	0203.29.00
	(3) Meat of sheep or goats, frozen	
	(a) Carcasses and half-carcasses or lamb,	0204.30.00
	(b) Other meat of sheep,	
	(i) Carcasses or half-carcasses	0204.41.00
	(ii) Other cuts with bone in	0204.42.00
	(iii) Boneless	0204.43.00
	(iv) Goats	0204.50.00
	(4) Edible offal, frozen, of	
	(a) Bovine animals	
	(i) Tongues	0206.21.00
	(ii) Livers	0206.22.00
	(iii) Other	0206.29.00
	(b) Swine	
	(i) Livers	0206.41.00
	(ii) Other	0206.49.00
	(d) Others	0206.90.90
	(5) Meat and edible meat offal, salted, in brine dried or smoked; edible flours and meals of meat or	0210

	meat offal (6) Fish fillers and other fish meat (whether or not minced, frozen)	
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	(a) Hilsa	0304.20.10
	(b) Shark	0304.20.20
	(c) Seer	0304.20.30
	(d) Tunas	0304.20.40
	(e) Cattle fish	0304.20.50
	(f) Other	0304.90.00
	(7) Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process, flours, meals and pellets of fish, fit for human consumption	0305
	(8) Crustaceans, whether in shell or not, frozen, dried, salted, or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not frozen, dried, salted or in brine, flours, meals and pellets, of aquatic invertebrates other than crustaceans fit for human consumption	
	(a) Rock lobster and other sea craw fish	0306.11.00
	(b) Lobsters	
	(i) Whole, cooked	0306.12.10
	(ii) Other	0306.12.90
	(c) Shrimps and prawns	
	(i) AFD shrimp	0306.13.11
	(ii) Other	0306.13.19
	(iii) Prawns	0306.13.20
	(d) Crabs	0306.14.00
	(e) Oyster	0306.19.00
	(9) Molluscus, whether in shell or not, frozen, dried, salted, or in brine; aquatic invertebrates other than crustaceans and molluscus frozen, dried, salted or in brine, flours, meals and pellets, of aquatic invertebrates other than crustaceans fit for human consumption	
	(1) Squids	
	(a) Squid tubes, frozen	0307.49.10
	(b) Whole squids, frozen	0307.49.20
	(c) Dried squids	0307.49.30
	(d) Other	0307.49.90
	(2) Jelly fish, dried, salted or frozen	0307.99.20
	(3) Eggs, in shell, preserved or cooked	
	(a) of the species gallus domesticus and ducks for hatching	0407.00.10
	(b) of the species gallus and ducks other than for hatching	0407.00.20
	(c) other	0407.00.90
67.	Raw Cashew	0801.31.00

68.	Readymade garments	
	(1) Men's or boy's overcoats, carcoats, capes, cloaks, anoraks (including ski jackets), and similar articles, knitted or crocheted other than those of heading 6103	6101
	(2) Women's or girls' overcoats, carcoats, capes cloaks, anoraks (including ski jackets), and similar articles, knitted or crocheted, other than those of heading 6104	6102

(3)	Men's or boys' suits, ensembles, suit-type jackets, blazer, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	6103
(4)	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted	6104
(5)	Men's or boys' shirts, knitted or crocheted	6105
(6)	Women's or girls' blouses, shirts and shirt blouses, knitted or crocheted	6106
(7)	Men's or boys' underpants, briefs, night shirts, pyjamas, bath robes, dressing gowns and similar articles, knitted or crocheted	6107
(8)	Women's or girls' slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bath robes, dressing gowns and similar articles, knitted or crocheted	6108
(9)	T-shirts, singlets and other vests, knitted or crocheted	6109
(10)	Sweaters, pullovers, sweatshirts, waistcoats (vests) and similar articles knitted or crocheted	6110
(11)	Babies' garments and clothing accessories, knitted or crocheted	6111
(12)	Track suits, ski-suits and swimwear, knitted or crocheted	6112
(13)	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907: Having an outer surface impregnated, coated, covered or laminated with rubber or plastic material which completely obscures the underlying fabric	6113
(14)	Other garments, knitted or crocheted	6114
(15)	Gloves, mittens and mitts, knitted or crocheted	6115
(16)	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories	6117
(17)	Men's or boys' overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of heading 6203, not knitted or crocheted	6201
(18)	Women's or girls' overcoats, raincoats, carcoats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind jackets and similar articles other than those of heading 6204, not knitted or crocheted	6202
(19)	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted	6203
(20)	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), not knitted or crocheted	6204
(21)	Men's or boys' shirts, not knitted or crocheted	6205
(22)	Women's or girls' blouses, shirts and shirt blouses, not knitted or crocheted	6206
(23)	Men's or boys' singlets and other vests, underpants, briefs, night shirts, pyjamas, bath robes, dressing gowns and similar articles, not knitted or crocheted	6207
(24)	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night dresses, pyjamas,	6208

	negligees, bathrobes, dressing gowns and similar articles, not knitted or crocheted	
	(25) Babies' garments and clothing accessories, not knitted or crocheted	6209
	(26) Garments, made up of fabrics of heading 5602, 5603, 5906 or 5907, not knitted or crocheted	6210
	(27) Track suits ski suits and swimwear; other garments, not knitted or crocheted	6211
	(28) Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	6212
	(29) Handkerchiefs	6213
	(30) Shawls, scarves, mufflers, mantillas, veils and the like not knitted or crocheted	6214
	(31) Ties, bow, bow ties and cravats	6215
69.	Renewable energy devices and spare parts	
	(1) Solar cells whether or not assembled in modules or panels	8541.40.11
	(2) Wind turbine/engine	8412.80.30
70.	Rubber Hawai Slippers	

71.	Safety matches	3605.00.10
72.	Seeds	
	(1) Rye seed	1002.00.10
	(2) Barley seed	1003.00.10
	(3) Oats seed	1004.10
	(4) Maize (Corn) seed	1005.10.00
	(5) Grain sorghum seed	1007.00.10
	(6) Buckwheat seed	1008.10.10
	(7) Jawar seed	1008.20.11
	(8) Bajra seed	1008.20.21
	(9) Ragi seed	1008.20.31
	(10) Canary seed	1008.30.10
	(11) Seeds of other cereals	1008.90.10
	(12) Soyabeans seed	1201.00.10
	(13) Groundnut seed	1202.10.10
	(14) Linseed	1204.00.10
	(15) Sunflower seed	1206.00.10
	(16) Palmnut seed	1207.10.10
	(17) Cotton seed	1207.20.10
	(18) Castor oil seed	1207.30.10
	(19) Sesamum seed	1207.40.10
	(20) Mustard seed	1207.50.10
	(21) Safflower seed	1207.60.10
	(22) Sugar beet seed	1209.10.00
	(23) Lucerne seed	1209.21.00
	(24) Clover seed	1209.22.00
	(25) Fescue seed	1209.23.00
	(27) Ray grass seed	1209.25.00
	(28) Timothy grass seed	1209.26.00
	(29) Australian lupin seed	1209.29.10
	(30) Seeds of herbaceous plants cultivated principally for their flowers	1209.30.00
	(31) Cabbage seed	1209.91.10
	(32) Cauliflower seed	1209.91.20
	(33) Onion seed	1209.91.30
	(34) Pea seed	1209.91.40
	(35) Radish seed	1209.91.50

	(36) Tomato seed (37) Other fruit seeds for planting or sowing	1209.91.60 1209.99.10
73.	Sewing machines (1) Sewing machines of the household type (2) Other sewing machines	8452.10 8452.21
74.	Ship and other water vessels (1) Cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for the transport of persons or goods (2) Fishing vessels, factory ships and other vessels for processing or preserving fishery products (3) Yachts and other vessels for pleasure or sports; row boats and canoes (4) Tugs and pusher craft (5) Light vessels, fire floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms (6) Other vessels, including war ships and life boats other than rowing boats (7) Other floating structures (for e.g., rafts, tanks, coffer dams landing stages, bouys and beacons) (8) Vessels and other floating structures for breaking up	8901 8902 8903 8904.00.00 8905 8907 8908.00.00
75.	Solvent oils other than organic solvent oil.	
76.	Spices of all varieties and forms including cumin seed, Aniseed, turmeric and dry chillies	

	(1) Mate	0903.00.00
	(2) Pepper of the genus piper, dried or crushed or ground, fruits of the genus capsicum or of the genus pimenta	0904
	(a) Pepper	0904.11
	(b) Dried chillies	0904.20.10
	(c) Chilly powder	0904.20.20
	(3) Vanilla	0905
	(4) Cinnamon and cinnamon tree flowers	0906.10
	(5) Cloves (whole fruit, cloves and stems)	0907
	(6) Nutmeg, mace and cardamorns	0908
	(a) Nutmeg	0908.10
	(b) Mace	0908.20.00
	(c) Cardamoms	0908.30
	(7) Seeds of anise, badian, fennel, coriander, cumin, caraway at juniper berries	0909
	(a) Anise or badian	0909.10
	(b) Coriander	0909.20
	(c) Cumin	0909.30
	(d) Caraway	0909.40
	(e) Fennel and juniper berries.	0909.50
	(8) Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	0910
	(a) Ginger (other than fresh)	0910.10
	(b) Saffron	0910.20
	(c) Turmeric	0910.30
	(d) Thyme, bay leaves	0910.40
	(e) Curry	0910.50.00
	(f) Other spices	0910.9972
77.	Sports goods excluding apparels and footwear	

	(1) Articles of funfare , table or parlour games including pin tables, billiards, special tables for casino games and automatic bowling alley equipment.	9504
	(2) Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outer games, not specified or included elsewhere in this chapter; swimming pools and paddling pools	9506
	(3) Fishing rods, fish- hooks and other line fishing tackle; fish landing nets, butterfly nets, and similar nets; decoy "birds" (other than those of the heading 9208 or 9705 and similar hunting or shooting requisites	9507
78.	Stainless Steel sheets	7219.90
79.	Starch	
80.	Tamarind	0813.40.10
81.	Tractors, threshers, harvesters, and attachments and parts thereof	
	(1) Tractors (other than tractors of heading 8709)	8701
	(2) Tractors of the type used on railway station platforms	8709
	(3) Parts of heading 8701	8708.10.10
	(4) Parts of heading-8709	8709.90.00
	(5) Threshing and harvesting machinery	
	(a) combine harvester-threshers	8433.51.00
	(b) other threshing machinery	8433.52.00
	(c) root or tuber harvesting machinery	8433.53.00
	(d) Others	8433.59.00
	(e) parts	8433.90.00
82.	Transmission towers	
	(1) Radio broadcast transmitter	8525.10.10
	(2) TV broadcast transmitter	8525.10.20
83.	Umbrella except garden umbrella	6601.99.00
84.	Vanaspati (Hydrogenated Vegetable Oil)	1516.20.91
85.	Vegetable oil including gingili oil and bran oil	
	(1) Soyabean oil	1507.90.90
	(2) Groundnut oil	1508.90.99
	(3) Olive oil	1509.90.90
	(4) Palm oil	1511.90.90
	(5) Sunflower oil	1512.19.20

	(6) Saffola oil	1512.19.40
	(7) Cottonseed oil	1512.29.90
	(8) Babassu oil	1513.29.30
	(9) Crude colza oil	1514.91.10
	(10) Crude rapeseed oil	1514.99.90
	(11) Crude mustard oil	1514.91.20
	(12) Linseed oil	1515.19.90
	(13) Maize (corn) oil	1515.29.90
	(14) Castor oil	1515.30.90
	(15) Sesamum oil (gingili oil)	1515.50.99
	(16) Tung oil	1515.40.00
	(17) Bran oil	1515.90.40
	(18) Other	1515.90.99
	(19) Other partly or wholly hydrogenated vegetable oils	
	(a) cottonseed oil	1516.20.19
	(b) groundnut oil	1516.20.29
	(c) castor oil	1516.20.39
	(d) other	1516.20.99

	(20) Vegetable oils excluding heading 1516	
	(a) linseed oil	1518.00.1
	(b) castor oil dehydrated	1518.00.29
	(c) other	1518.00.39
	(21) Fixed vegetable oils, namely the following: chul moongra oil, mawra oil, kokam oil, tobacco seed oil, sal oil	1515.90.10
	(22) Fixed vegetable oils, namely the following, neemseed oil, karanj oil, silk cotton seed oil, khakhon oil, watermelon oil, kusum oil, rubberseed oil, dhup oil, undi oil, maroti oil, pisa oil, nahar oil	1515,90,20
	(23) Fixed vegetable oils, namely the following: cardamom oil, chillies/ capsicum oil, turmeric oil, ajwain seed oil, niger seed oil, garlic oil	1515,90.30
86.	Writing requisites	
	(1) Ball point pens; felt tipped and other porous tipped pens and markers; fountain pens, stylograph pens and other pens, propelling or sliding pencils	
	(a) Ball point pens	9608.10
	b) Felt tipped and other porous tipped pens and markers	9608.20.00
	(c) Fountain pens	9608.31
	(d) Other fountain pens	9608.39
	(e) Stylograph pens	9608.31.10
	(f) Other pens	9608.31.90
	(h) Refills for ball point pens comprising the ball point and the ink reservoir	9608.60
	(2) Pencil (other than pencils of heading 9608), crayons pencil leads pastels drawing charcoals, writing or drawing chalks and tailors chalks	
	(a) pencils and crayons with leads encased in a rigid sheath	9609.10.00
	(b) pencil leads black or coloured	9609.20.00
	(c) Other pencils	9609.90.20
	(d) pastels drawing charcoals and writing or drawing chalks and tailors chalks	9609.90.30
	(e) other	9609.90.90
	(3) Writing ink instrument box eraser pencil sharpener and dissection box	

LIST A
(Refer serial No. 45)

Entry No		Description of Goods	HSN Code
45		IT PRODUCTS	
(1)		(2)	(3)
1.	IT*1	Word processing machines, Electronic typewriters	
	(1)	Word processing machines	8469.11.00
	(2)	Electronic typewriters	8469.12.00
2.	IT-10	Microphones, multimedia speakers, headphones etc.	
	(1)	Microphones	8518.10.00
	(2)	Multimedia speakers	8518.22.00
	(3)	Headphones etc.	8518.30.00
3.	IT-11	Telephone answering machines	8520.20.00

4.	IT-12	Prepared unrecorded media for sound recording	8523
5.	IT-13	Prepared unrecorded media for sound recording	...
6.	IT-14	(1) IT software of any media. Disc for laser reading systems for reproducing phenomena other than sound or image	8524.31.11
		(2) Magnetic tapes for reproducing phenomena other than sound or image	8524.40.11
		(3) other software	
		(a) on floppy disc or cartridge tape (b) on disc or on CD ROM (c) on other media	8524.91.11 8524.91.12 8524.91.13
7.	IT-15	Transmission apparatus other than apparatus for radio or T.V. broadcasting	8525.2
8.	IT-16	Radio communication receivers, Radio Pagers	
		(1) Radio pagers	8527.90.11
		(2) Demodulators	8527.90.12
		(3) Other	8527.90.19
9.	IT-17	Aerials, antennas and parts	8529.10
10.	IT-18	LCD Panels, LED panels and parts.	
		(1) LCD Panels /LED Panels	8531.20.00
11.	IT-19	(2) Parts	8531.90.00
		Electrical capacitors, fixed, variable and parts	
		(1) Electrical capacitors, fixed, variable	8532
		(2) Parts	8532.90.00
12.	IT-2	Electronic calculators	8470.10.00
13.	IT-20	Electrical resistors	8513
14.	IT-21	Printed Circuits	8534.00.00
15.	IT-22	Switches, Connectors, relays for up to 5 amps	8536
16.	IT-23	DATA/Graphic Display tubes, other than Picture tubes and parts	
		(1) Colour	8540.40.00

	(2)	Black & White or other monochrome	8540.50.00
17.	IT-24	Diodes, transistors & similar semi-conductor devices	8541
18.	IT-25	Electronic Integrated Circuits and Micro-assemblies	8542
19.	IT-26	Signal Generators and parts	
		(1) Signal Generators	8543.20
		(2) Parts	8543.90.00
20.	IT-27	Optical fibre cables	8544.70
21	IT-28	Optical fibre and optical fibre bundles, cables	9001.10.00
22.	IT-29	Liquid Crystal devices, flat panel display devices and parts	9013.80.10
		Liquid Crystal devices, flat panel display devices parts	9013.9
23.	IT-3	Computer systems and peripherals, Electronic diaries	
		(1) Computer systems and peripherals	8471
		(2) Electronic diaries	8470

24.	IT-30	Cathode ray oscilloscopes, spectrum analysers, signal analysers	
	(1)	Cathode ray oscilloscopes	9030.20.00
	(2)	Spectrum analysers	9030.39.20
	(3)	Signal analysers	
25.	IT-4	Parts and Accessories of HSN 84.69, 84.70 & 84.71	8473
26.	IT-5	DC Micromotors, Stepper motors of 37.5 watts	
	(1)	D C Micromotors of an output not exceeding 37.5 W	8501.10.11
	(2)	D C Micromotors of an output not exceeding 750 W	8501.31.11
	(3)	Stepper motors of an output not exceeding 37.5 W	8501.10.12
	(4)	Stepper motors of an output not exceeding 750 W	8501.31.12
27.	IT-6	Parts of HSN 85.01	8903
28.	IT-7	Uninterrupted power supply	8471.90.00
29.	IT-8	Permanent magnets and articles	8505
30.	IT-9	Electrical apparatus for line telephony or line telegraphy.	8517

LIST B
(Refer serial No. 49)

Entry No.	Industrial inputs	HSN Code
(1)	(2)	(3)
1	Animal including fish fats, oils, crude, refined or purified	
	(1) pig fats (including lard) and poultry fat other than that of 0209 or 1503	1501.00.00
	(2) fats of bovine animals, sheep or goats, other than those of heading 1503	1502
	(3) lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	1503.00.00
	(4) fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	1504
	(5) other animal fats and oils and their fractions, whether or not refined, but not chemically modified	1506
2.	Glycerol, crude, glycerol waters and glycerol lyes	1520.00.00
3.	Vegetable waxes, Bee wax	
	(1) vegetable waxes	1521.10
	(2) bee waxes	1521.90.10
	(3) shellac wax	1521.90.20
4.	Animal or vegetable fats boiled, oxidised, dehydrated etc.	1518
5.	Liquid glucose (non-medicinal), Dextrose syrup	1702
6.	Denatured ethyl alcohol of any strength	2207.20.00
7.	Ores and minerals	
	(1) Iron ores and concentrates, including roasted iron pyrites	26
	(2) Manganese ores and concentrates	2602
	(3) Copper ores and concentrates	2603
	Nickel ores and concentrates	2604
	Cobalt ores and concentrates	2605
	Aluminium ores and concentrates	2606

	Lead ores and concentrates	2607
	Zinc ores and concentrates	2608
	Tin ores and concentrates	2609
	Chromium ores and concentrates	2610
	Tungsten ores and concentrates	2611
	Uranium or thorium ores and concentrates	2612
	Molybdenum ores and concentrates	2613
	Titanium ores and concentrates	2614
	Niobium, tantalum, vanadium or zirconium ores and concentrates	
	(i) Niobium, Tantalum, ores and concentrates	2615.90.90
	(ii) Vanadium ores and concentrates	2615.90.10
	(iii) Zirconium ores and concentrates	2615.10.00
8.	Precious metal ores and concentrates	2616
	(i) Silver ores and concentrates	2616.10.00
	(ii) Gold ores and concentrates	2616.90.10
	Other ores and concentrates	2617
	Granulated slag (slag sand) from mfg. of iron or steel	2618
9.	Benzole	2707.10.00
	Toluole	2707.20.00
	Xylole	2707.30.00
	Napthalene	2707.40.00
	Phenols;	2707.60.00
	Creosole oils	2707.91.00
	Normal Paraffin	2712.20
	Butadiene	
10.	Fluorine, chlorine, bromine and iodine	
	(1) Fluorine	2801.30.10
	(2) Chlorine	2801.10.00
	(3) Bromine	2801.30.20
	(4) Iodine	2801.20.00
11.	Sulphur, sublimed or precipitated, colloidal sulphur	
	(1) Sublimed Sulphur	2802.00.10
	(2) Precipitated Sulphur	2802.00.20
	(3) Colloidal Sulphur	2802.00.30

12.	Carbon (carbon blacks and other forms of carbon)	
	(1) Carbon black	2803.00.10
	(2) Acetylene black	2803.00.20
	(3) Other	2803.00.90
13.	Hydrogen, rare gases and other non-metals.	
	(1) Hydrogen	2804.10.00
	(2) Argon	2804.21.00
	(3) Other rare gases	2804.29
	(4) Nitrogen	2804.30.00
	(5) Oxygen	2804.40.90
	(6) Boron	2804.50.10
	(7) Tellurium	2804.50.20
	(8) Silicon	2804.61.00
	(9) Phosphorus	2804.70
	(10) Arsenic	2804.80.00
	(11) Selenium	2804.90.00
14.	Alkali or alkaline earth metals	
	(1) Sodium	2805.11.00
	(2) Calcium	2805.12.00
	(3) Other	2805.19.00
	(4) Mercury	2805.40.00

	(5) Rare earth metals	2805.30.00
15.	Hydrogen chloride	2806.10.00
16.	Sulphuric acid and anhydrides	2807.00.10
17.	Nitric acid, sulphonitric acids (1) Nitric acid (2) Sulphonitric acid	2808.00.10 2808.00.20
18.	Diphosphorous pentaoxide, phosphoric acid etc. (1) Diphosphorous pentaoxide (2) Phosphoric acid (3) Polyphosphoric acid	2809.10.00 2809.20.10 2809.20.20

19.	Oxides of boron, boric acids (1) Oxides of boron (2) Boric acids	2810.00.10 2810.00.20
20.	Halides and halide oxides of non-metals (1) Phosgene (2) Phosphorus trichloride (3) Phosphorus oxychloride (4) Sulphur oxychloride, thionyl chloride (5) Silicon tetrachloride (6) Other	2812.10.10 2812.10.20 2812.10.30 2812.10.40 2812.10.50 2812.10.90
21.	Sulphides of non-metals (1) Carbon disulphide (2) Arsenic disulphide (artificial) (3) Commercial phosphorus trisulphide	2813.10.00 2813.90.10 2813.90.20
22.	Ammonia, anhydrous	2814.10.00
23.	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) (1) Sodium hydroxide (caustic soda) (2) Potassium hydroxide (caustic potash)	2815.11 2815.20.00
24.	Hydroxide and peroxide of magnesium. (1) Magnesium Hydroxide (2) Magnesium peroxide	2816.10.10 2816.10.20
25.	Aluminum hydroxide	2818.30.00
26.	Chromium oxides and hydroxides.	2819
27.	(1) Chromium trioxide (2) Other	2820.10.00 2820.90.00
28.	Manganese oxides (1) Manganese dioxide (2) Other	2820.10.00 2820.90.00
29.	Iron oxides and hydroxides (1) Iron oxides (2) Iron hydroxide	2821.10.10 2821.10.20

30.	Cobalt oxides and hydroxides (1) Cobalt oxides (2) Cobalt hydroxides	2822.00.10 2822.00.20
31.	Titanium oxides (1) Titanium dioxide (2) Other	2823.00.10 2823.00.90
32.	Hydrazine & hydroxylamine and their inorganic salts. (1) Hydrazine, anhydrous (2) Hydrazine hydrate (3) Hydrazine sulphate (4) Hydroxylamine sulphate (5) Other	2825.10.10 2825.10.20 2825.10.30 2825.10.40 2825.10.90
33.	Fluorides, fluorosilicates, etc.	

	(1) Ammonium fluorides (2) Sodium fluorides (3) Aluminum fluorides (4) Magnesium fluorides (5) Fluorosilicates of sodium (6) Fluorosilicates of potassium (7) Other	2826.11.10 2826.11.20 2826.12.00 2826.19.10 2826.90.00
34.	Chlorides, chloride oxides (1) Ammonium chloride (2) Calcium chloride (3) Chlorides of Magnesium (4) Chlorides of Aluminum (5) Chlorides of Iron (6) Chlorides of Cobalt (7) Chlorides of Nickel (8) Chlorides of Zinc	2827.10.00 2827.20.00 2827.31.00 2827.32.00 2827.33.00 2827.34.00 2827.35.00 2827.36.00
	(9) Mercuric chloride (10) Mercurous chloride (11) Strontium chloride (12) Cuprous chloride (13) Chloride oxydies and chloride hydroxies of copper (a) Copper oxychloride (b) Other	2827.39.10 2827.39.20 2827.39.30 2827.39.40 2827.41.10 2827.41.90
35.	Chlorates and perchlorates, Bromates etc. (1) Chlorates of sodium (2) Barium chlorates (3) Potassium chlorate (4) Magnesium chlorate (5) Other chlorates (6) Perchlorates (7) Bromates and perbromates	2829.11.00 2829.19.10 2829.19.20 2829.19.30 2829.19.90 2829.90.10 2829.90.20
36.	Sulphides, Polysulphides (1) Sodium sulphides (2) Zinc sulphides (3) Cadmium sulphides (4) Other sulphides (5) Polysulphides	2830.10.00 2830.20.00 2830.30.00 2830.90.10 2830.90.20
37.	Dithionites and sulphonylates (1) Sodium Dithionites (2) Sodium sulphonylates. (3) Other Dithionites (4) Other sulphonylates	2831.10.10 2831.10.20 2831.90.10 2831.90.20
38.	Sulphites, thiosulphates (1) Sodium bi-sulphite (2) Sodium hydrosulphite (3) Other sodium sulphites (4) Potassium metabisulphite (5) Magnesium sulphite (6) Sodium thiosulphate (7) Magnesium thiosulphate (8) Other thiosulphate	2832.10.10 2832.10.20 2832.10.90 2832.20.10 2832.20.20 2832.30.10 2832.20.20 2832.30.90
39.	Copper sulphate	2833.25.00
40.	Nitrites, nitrates (1) Sodium nitrite (2) Other nitrites	2834.10.10 2834.10.90

	(3) Potassium nitrate	2834.21.00
	(4) Strontium nitrate	2834.29.10
	(5) Magnesium nitrate	2834.29.20
	(6) Barium nitrate	2834.29.30
	(7) Thorium nitrate	2834.29.90
41.	Phosphinates, phosphonates, etc.	
	(1) Calcium hypophosphite	2835.10.10
	(2) Magnesium hypophosphite	2835.10.20
42.	Carbonates, peroxocarbonates	
	(1) Commercial ammonium carbonate and other ammonium carbonates	2836.10.00
	(2) Disodium carbonate dense	2836.20.10
	(3) Disodium carbonate light	2836.20.20
	(4) Other disodium carbonate	2836.20.90
	(5) Sodium hydrogen carbonate (Sodium bicarbonate)	2836.30.00
	(6) Potassium carbonates	2836.40.00
	(7) Calcium carbonates	2836.50.00
	(8) Barium carbonate	2836.60.00
	(9) Lead carbonate	2836.70.00
	(10) Lithium carbonates	2836.91.00
	(11) Strontium carbonate	2836.92.00
	(12) Percarbonates	2836.99.10
	(13) Magnesium carbonate	2836.99.20
	(14) Aluminum bicarbonate	2836.99.30

43.	Cyanides, cyanide oxides	
	(1) Sodium cyanide	2837.11.00
	(2) Potassium cyanide	2837.19.10
	(3) Double cyanide of potassium and sodium	2837.19.20
	(4) Ammonium sulphocyanide	2837.20.10
	(5) Potassium ferricyanide	2837.20.20
	(6) Potassium ferrocyanide	2837.20.30
	(7) Sodium ferrocyanide	2837.20.40
	(8) Sodium nitrophruside	2837.20.50
	(9) Other. complex cyanides	2837.20.90
44.	Fulminates, cyanates and thiocyanates	
	(1) Fulminates	2838.00.10
	(2) Cyanates	2838.00.20
	(3) Thiocyanates	2838.00.30
45.	Borates, peroxoborates	
	(1) Disodium tetraborate, anhydrous	2840.11.00
	(2) Other disodium tetraborate	2840.19.00
	(3) Magnesium borates	2840.20.10
	(4) Peroxoborates	2840.30.00
46.	Sodium dichromate	2841.30.00
47.	Potassium dichromate	2841.50.90
48.	Radioactive chemical elements	
	(1) Natural uranium and its compounds;	2844.10.00
	(2) Uranium enriched in U235 and its compounds;	2844.20.00
	Plutonium and its compounds	
	(3) Uranium depleted in U235 and its compounds;	2844.30.00
	Thorium and its compounds	
	(4) Radioactive elements other than those of sub-heading 2844.10, 2844.20 or 2844.30	2844.40.00
49.	Isotopes and compounds	
	(1) Heavy water (deuterium oxide)	2845.10.00

	(2) Nuclear fuels not elsewhere included or specified	2845.90.10
50.	Compounds, inorganic or organic of rare earth metals (1) Cerium oxides (2) Other cerium compounds (3) Rare earth oxides not elsewhere included or specified (4) Rare earth fluorides not elsewhere included or specified (5) Rare earth chlorides not elsewhere included or specified (6) Others	2846.10.10 2846.10.90 2846.90.10 2846.90.20 2846.90.30 2846.90.90
51.	Phosphides, whether or not chemically defined (1) of copper (2) of Zinc (3) Other	2848.00.10 2848.00.20
52.	Calcium carbides	2849.10.00
53.	Ethylene, Propylene (1) Ethylene (2) Propylene.	2901.21.00 2901.22.00
54.	Cyclic Hydrocarbons (1) Cyclic hexane (2) Benzenes (3) Toluene (4) o-xylene (5) m-xylene (6) p-xylene (7) mixed xylene Isomers (8) Styrene (9) Ethyle Benzene (10) Cumene (11) Dipentene (12) Dephenyl methane (13) Dodecyclic benzenes (excluding mixed alkylarenes) (14) Nanhthalene (15) Isobutyl benzene	2902.11.00 2902.20.00 2902.30.00 2902.41.00 2902.42.00 2902.43.00 2902.44.00 2902.50.00 2902.60.00 2902.70.00 2902.90.10 2902.90.20 2902.90.30 2902.90.40

55.	Halogenated derivatives of Hydrocarbons	
	(1) Chloromethane (methyl chloride)	2903.11.10
	(2) Chloromethane (ethyl chloride)	2903.11.20
	(3) Dichloromethane (methylene chloride)	2903.12.00
	(4) Chloroform (trichloromethane)	2903.13.00
	(5) Carbont etrachloride (CCl ₄ Tetrachloromethane)	2903.14.00
	(6) 1, 2 Dichloroephane (ethylene dichloride)	2903.15.00
	(7) Tetrachloroethane	2903.19.10
	(8) Trichloroethane	2903.19.20
	(9) Vinyl chloride (Chloroethylene)	2903.21.00
	(10) Trichloroethylene	2903.22.00
	(11) Tetrachloroethylene (Perchloroethylene)	2903.23.00
	(12) Flourinated derivatives of acyclic hydrocarbons	2903.30.10

	(13) Brominated derivatives of acyclic hydrocarbons	2903.30.20
	(14) Iodinated derivatives of acyclic hydrocarbons	2903.30.30
	(15) Trichlorofluoromethane	2903.41.00
	(16) Dichlorodifluoromethane	2903.42.00
	(17) Trichlorofluoroethane	2903.43.00
	(18) 1, 2 Dichlorotetrafluoroethane	2903.44.10
	(19) Chloropentafluoroethane	2903.44.20
	(20) Chlorotrifluoro methane	2903.45.11
	(21) Pentachloro fluoroethane	2903.45.12
	(22) Tetrachlorodi fluoroethane, Heptachlorodi fluoropropane Hextachlorodi fluoropropane, Pentachlorotri fluoropropane, Tetrachlorotetra fluoropropane, Trichloropenta fluoropropane, Dichlorohen fluoropropane, Chlorohepta fluoropropane	2903.45.13
	(23) Heptachlorodi fluoropropane	2903,45.21
	(24) Hexachlorodi fluoropropane	2903.45.22
	(25) Pentachloroth fluoropropane	2903.45.23
	(26) Tetrachloropetra fluoropropane	2903.45.24
	(27) Trichloropenta fluoropropane	2903.45.25
	(28) Dichlorohexa fluoropropane	2903.45.26
	(29) Chlorohepta fluoropropane	2903.45.27
	(30) Bromochlorodifluoro methane	2903.46.10
	(31) Bromotrifluoro methane	2903.46.20
	(32) Dibromotetra fluoro ethane	2903.46.30
	(33) Other perhalogenated derivatives with flouorine and chlorine	2903.47.00
	(34) Halogenated derivatives of methane,ethane or propene halogenated only with flouorine and chlorine HCFC3	2903.49.10
	(35) 1, 2, 3, 4, 5, 6 Hexachlorocyclohexane	2903.51.00
	(36) Chlorobenzene (mono chloro)	2903.61.10
	(37) Ortho dichlorobenzene	2903.61.20
	(38) Para dichlorobenzene	2903.61.30
	(39) Hexachloro benzene other than indane	2903.62.10
	(40) DDT (Dichloro diphenyl trichloroethane)	
	(a) DDT Technical 75 Wdp	2903.62.21
	(b) Other	2903.62.29
	(41) Chloro fluorobenzene	2903.69.10
	(42) Benzal chloride (Benzyl dichloride)	2903.69.10
	(43) Benzo trichloride	2903.69.30
	(44) Benzye Chloride	2903.69.40
	(45) Parachloro toluene (4 Chloromethyl benzene)	2903.69.50
	(46) Napthalene chlorinated	2903.69.60
	(47) Chlorofluorn anifinp	2903,69,70

56.	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons (1) Benzene sulphonic acid	2904.10.10
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	(2) 1, 5 Naphthalene disulphonic acid (Armstrong's Add)	2904.10.20 2904.10.30
	(3) Napthalene sulphonic acid	2904.10.40
	(4) Vinyl sulphone	2904.20.10
	(5) Nitrobenzene	2904.20.20
	(6) Meta dintrobenzene	
	(7) Meta nitrotoluene	2904.20.30
	(8) Ortho nitrotoluene	2904.20.40
	(9) Paranitrotoluene	2904.20.50
	(10) Dinitrotoluene	2904.20.60
	(11) 2, 5 Dichloronitrobenzene	2904.90.10
	(12) Dinitrochlorobenzene	2904-90.20
	(13) Meta nitrochlorobenzene	2904.90.30
	(14) Ortho nitrochlorobenzene	2904.90.40
	(15) Para nitrochlorobenzene	2904.90.50
	(16) 2-nitro-chlorotoluene	2904.90.60
	(17) Sodium meta nitrobenzene sulphonate	2904.90.70
57.	Methanol	2905.11.00
58.	DI-Ethylene Glycol, Mono-Ethylene Glycol	2905.31.00
59.	Cyclic alcohols	
	(1) Menthol	2906.11.00
	(2) Cyclohexanol methyl-cyclohexanols and dimethylcyclohexanols	2906.12.00
	(3) Sterols and inositols	
	(a) Cholesterol	2906.13.10
	(b) Other	2906-13.90
	(4) Terpeneols	2906.14.00
	(5) Borneol	2906.19.10
	(6) Benzyl alcohol	2906.21.00
	(7) Cinnamic alcohol	2906.29.10
	(8) Phenylethyl alcohol	2906.29.20
60.	Halogenated, sulphonated, nitrated or nitrosated derivatives of Phenols and Phenol alcohols	
	(1) Derivatives containing only halogen substituents and their salts	2908.10.00
	(2) Phenol sulphonic acids, Naphthol sulphonic acids	2908.20.10
	(3) G acid (2-naphthol-6) 8 disulphonic acid	2908.20.21
	(4) Salts of G acid	2908.20.22
	(5) Beta naphthol sulphonic acids	2908.20.23
	(6) Nevile winter acid (1 naphthol 4 sulphonic acid)	2908.20.24 2908.20.25
	(7) Schaeffer acid (2 Naphthol 6 sulphonic acid)	2908.20.26
	(8) R acid (2 Naphthol 3, 6 disulphonic acid) and its disodium salt and salt of R acid	2908.20.27
	(9) Chromotropic acid (1, 8 dihydroxynaphthalene 3, 6 disulfonic acid)	2908.90.10 2908.90.20
	(10) Para nitrophenol	
	(11) Musk xylol	

61.	Ethers, ether alcohols, ether phenols etc.	2909
	(1) Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	(a) Diethyl ether	2909.11.00
	(b) Other	2909.19.00

	(2) Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.20.00
	(3) 4 chloro 2 nitro anisole	2909.30.11
	(4) Ortho nitro anisole	2909.30.12
	(5) Diphenyl oxide	2909.30.20
	(6) Musk ambrette	2909.30.30
	(7) 2, 2 Oxyduethanol (diethylene glycol digol)	2909.41.00
	(8) Monomethyl ethers of ethylene glycol or of diethylene glycol	2909.42.00
	(9) Monobutyl ethers of ethylene glycol or of diethylene glycol	2909.43.00
	(10) Other monoalkylethers of ethylene glycol or of diethylene glycol	2909.44.00
	(11) Ether phenols, ether alcoholphenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	
	(a) Guaiacol	2909.50.10
	(b) Isoeugenol	2909.50.20
	(c) Guaiacol sulphonate	2909.50.30
	(d) Others	2909.50.90
	(12) Alcohol peroxides, ether peroxides, ketone peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	2909.60.00

62.	Expoxydes, epoxyalcohols, epoxyethers. (1) Methyloxirane (propylene oxide) (2) 1-chloro-2, 3, -epoxypropane (epychorohydrin) (3) Others	2910.20.00 2910.30.00 2910.90.00
63.	Ethylene Oxide	2910.10.00
64.	Acetals and hemiacetals. (1) Acetals and hemiacetals whether or not with other oxygen function (2) Others	2911.00.10 2911.00.90
65.	Aldehydes whether or not with other oxygen function. (1) Methanal (formaldehyde) (2) Ethanal (acetaldehyde) (3) Butanal (butyraldehyde normal isomer) (4) Crotonaldehyde (5) Heptaldehydes (heptanal) (6) Glyoxal (7) Benzaldehyde (8) Cinnamicaldehyde (9) Phenyl acetaldehyde (10) Aldehyde-alcohols (11) Vanillin (4 - hydroxy - 3 - methoxy - benzaldehyde) (12) Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) (13) Anisicaldehyde (anisaldehyde)	2912.11.00 2912.12.00 2912.13.00 2912.19.10 2912.19.20 2912.19.30 2912.21.00 2912.29.10 2912.29.20 2912.30.00 2912.41.00 2912.42.00 2912,49.10
	(14) Heliotropin (piperonyl aldehyde) (15) Thiacetazone	2912-4910 2912,49.30

	(16) 3,4,5-trimethoxy-benzaldehyde	2912.49.40
	(17) Cyclipolymers of aldehydes	2912.50.00
	(18) Paraformaldehyde	2912.60.00

66.	Halogenated, sulphonated, nitrated derivatives of phenols alcohols.	
	(1) Ortho chloro benzaldehyde	2913.00.10
	(2) Other	2913.00.90
67.	Saturated acyclic monocarboxylic acids	
	(1) Formic acid, its salts and esters	
	(a) formic acid	2915.11.00
	(b) Sodium formate	2915.12.10
	(c) Others	2915.12.90
	(d) Esters of formic acid	2915.13.00
	(2) Acetic acid, its salts and esters	
	(a) acetic acid	2915.21.00
	(b) sodium acetate	2915.22.00
	(c) cobalt acetate	2915.23.00
	(d) calcium acetate	2915.29.10
	(e) maganesium acetate	2915.29.20
	(f) manganese acetate	2915.29.30
	(g) ethyl acetate	2915.31.00
	(h) vinyl acetate	2915.32.00
	(i) n Butyl acetate	2915.33.30
	(j) isobutyl acetate	2915.34.00
	(k) 2 Ethoxy ethyl acetate	2915.35.00
	(l) benzyl acetate	2915.39.10
	(m) bormyl acetate and Iso bormyl acetate	2915.39.20
	(n) halyl acetate	2915.39.30
	(o) methyl acetate	2915.39.40
	(p) phenyle propyl acetate	2915.39.50
	(q) ter pinyl acetate	2915.39.60
	(3) Monochloroacetic acid, their salts and esters	2915.40.10
	(4) Dichloroacetic acid, their salts and esters	2915.40.20
	(5) Trichloroacetic acid, their salts and esters	2915.40.30
	(6) Propionic acid, its salts and esters	2915.50.00
	(7) Butanoic acid, their salts and esters	2915.60.10
	(8) Pentanoic acids, their salts and esters	2915.60.20
	(9) Palmitic acid	2915.70.10
	(10) Stearic acid	2915.70.20
	(11) Glycerol monostearate	2915.70.30
	(12) H.C.O Fatty acid (including 12-Hydroxy stearic acid)	2915.70.40
	(13) D.C.O Fatty acid	2915.70.50
	(14) Acetyl chloride	2915.90.10
	(15) Octoic acid (caprylic acid)	2915.90.20
	(16) Hexoic acid (caproic acid)	2915.90.30

68.	Unsaturated acyclic monocarboxylic acids.	
	(1) Acrylic acid and its salts	2916.11.00

(2)	Butyl acrylate	2916.12.00
(3)	Methacrylic acid	2916.13.10
(4)	Salts of methacrylic acid	2916.14.00
(5)	Oleic acid	2916.15.10
(6)	Undecylanic acid	2916.19.10
(7)	Bismuth compounds of unsaturated acyclic monoacids	2916.19.20
(8)	Potassium compounds of unsaturated acyclic monoacids	2916.19.30
(9)	Sodium compounds of unsaturated acyclic monoacids	2916.19.40
(10)	Esters of unsaturated acyclic monoacids not elsewhere specified	2916.19.50
(11)	Sorbic acid	2916.19.60
(12)	Cyclanic, cyclenic or cycloterpenic monocarboxylic acid, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2916.20
(13)	Benzoic acid	2916.31.10
(14)	Benzyl acetate	2916.31.20
(15)	Methyl benzoate	2916.31.30
(16)	Sodium benzoate	2916.31.40
(17)	Benzocaine (ethylpara-amino benzoate)	2916.31.50

	(18) Orthochloro benzoic add	2916.31.60
	(19) Benzoyl peroxide and benzoyl chloride	2916.32.00
	(20) Phenylacetic acids and its salts	2916.34.00
	(21) Esters of phenylacetic acid	2916.35.00
	(22) Cinnamic acid	2916.39.10
	(23) Bismuth compounds of aromatic monoacids	2916.39.20
	(24) Potassium compounds of aromatic acids	2916.39.30
	(25) Sodium compounds of aromatic monoacids	2916.39.40
	(26) Esters of aromatic monoacids not elsewhere specified	2916.39.50
69.	Polycarboxylic acids	2917
70.	Carboxylic acids	2918
71.	Phosphori ester and their salts	2919
72.	Esters of other inorganic acids	2920
73.	Amine-function compounds	2921
74.	Oxygen - function amino-compounds	2922
75.	Quaternary ammonium salts and hydroxides	2923
76.	Carboxyamide-function. compounds	2924
77.	Carboxyamide-function compounds including saccharin 'and its salts	2925
78.	Nitrile-function compounds	2926
79.	Diazo-, Azo- or azoxy-compounds	2927
80.	Organic derivatives of hydrazine or of hydroxylamine	2928
81.	Organo-sulphur compounds	2930
82.	Ethylene Diamine Tetra Acetic Acid	
83.	Heterocyclic compounds with oxygen heteroatom(s) only	2932
84.	Heterocyclic Compounds with nitrogen heteroatom (s) Only	2933
85.	Nucleic acids and their salts	2934
86.	Sulphonamides	2935
87.	Glycosides, natural or reproduced by synthesis and their salts	2938
88.	Vegetable alkaloids, natural or reproduced by synthesis and their salts	2939
89.	Tanning extracts of vegetable origin	3201
90.	Synthetic organic tanning substances	3202

91.	Coloring matter of vegetable or animal origin	3203
92.	Synthetic organic coloring matter	3204
93.	Colour lakes	3205
94.	Glass frit and other glass	3207.40.00
95.	Other	
96.	Prepared driers	3211.00.00
97.	Casein, Caseinates,	3501
98.	Enzymes, prepared enzymes	3507
99.	Artificial graphite	3801
100.	Activated carbon	3802
101.	Residual lyes from mfg. of wood pulp	3804
102.	Rosin and resin acids and derivatives	3806
103.	Wood tar, wood tar oils	3807
104.	Finishing agents, fixing of dye-stuffs	3809
105.	Prepared rubber accelerators	3812
106.	Reducers and blanket wash/roller wash	
107.	Reaction initiators, reaction accelerators	3815
108.	Mixed alkylbenzenes	3817
109.	Chemical elements doped	3818
110.	Industrial monocarboxylic fatty acids	3823
111.	Retarders	3824
112.	LLDPE/LDPE	3901.10.10
113.	HDPE	3901.10.90
114.	Polymers of propylene	3902
115.	PVC	
116.	Acrylic polymers	3906
117.	Polyacetals	3907
118.	Polythene chips	3907.60.90
119.	Polyamides	3908
120.	Amino-resins, polyphenylene oxide	3909

121.	Silicons	3910
122.	Petroleum resins	3911
123.	Cellulose and its chemical derivatives	3912
124.	Natural polymers	3913
125.	Ion-exchangers based on polymers	3914
126.	Self-adhesive plates, sheets, film, strip of plastics	3919
127.	Flexible plain films	3920
	Articles for conveyance or packing of goods of plastics	3923
129.	Raw Rubber, latex, dry ribbed sheet of all RMA grade, treelace, earth scrap, amoniated latex, preserved latex, latex concentrate, centrifugal latex, dry creep rubber, dryblock rubber, crumb rubber and skimmed rubber	4001
130.	Synthetic rubber and factice derived from oils	4002
131.	Reclaimed rubber	4003
132.	Compounded rubber, unvulcanised	4005
133.	Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp	4701, 4702, 4703
134.	Cartons, Boxes	4819
135.	Paper printed labels, paperboard printed labels	4821
136.	Paper self-adhesive tape	4823.12.00
137.	Partially oriented yarn, polyester texturised yam	5402-33.00
138.	Polyester Staple Fibre & Polyester Staple Fibre Fill	5503.20.00
139.	Polyester Staple Fibre waste	5505.10
140.	Sacks and bags, of a kind used for packing of goods	6305.10

141.	Carboys, bottles, jars, phials of glass	7010
142.	Stoppers, caps and lids	7010.20.00
143.	Any other industrial input as notified by Government	

FOURTH SCHEDULE

GOODS WHICH ARE OUTSIDE VAT UNDER SUB SECTION (1) OF SECTION 6

Sl. No.	Sub entry	Description of Goods
1.	Petroleum Products: (i) Aviation Turbine fuel (ii) High Speed Diesel Oil (iii) Motor Spirit (including light diesel oil but excluding petrol, naphtha, aviation turbine fuel and high speed diesel oil) (iv) Petrol other than naphtha	
2.	Foreign Liquor: (i) Beer and wine (ii) Other than Beer and Wine	
3.	Ganja and Opium	