

GOVERNMENT OF KERALA
ABSTRACT

Acts –Kerala General Sales Tax Act, 1963 –collection of Tax by Government Procedure Revised orders- issued.

REVENUE (H) DEPARTMENT

G.O.(P) No. 335/68/RD.

Trivandrum , dated 24-6-1968

Read:- G.O.(P)516/62/Rev. dated 14-6-1962

ORDER

In the G.O. read above Government have prescribed the procedure to be followed by Government Departments and Government Owned Commercial concerns in the matter of collection and remittance of tax. The General Sales Tax Act, 1125 on the basis of which the said procedure was prescribed, was repealed and the new Kerala General Sales Tax Act 1963, came into force with effect from 1-4-1963.

2. According to clause (viii) of section 2 of the new Act, Government is also a dealer. Under sub sections (1) and (2) of section 13 of this Act, dealers, whose annual total turnover is or exceeds the limit specified in these sub sections will have to get themselves registered under the Act. Government are however exempt from the operation of the provision of registration as per sub section (4) of section 13. Therefore there is no question of taking out registration and renewal of registration by Government Departments. Government Commercial concerns which are cent per cent Government owned and are part of the Government come within the term “Government” for the purpose of sub section (4) of section 13 referred to above and no such Commercial Concerns also need not be registered. But if they are separate, distinct legal entities, different from the “Government” such as Companies, they do not come within the “purview of sub section (4) of section 13 and the sales by such bodies will not be considered as sales by Government. However, in the case of cent percent Government owned commercial concerns, all the Act except that relating to Registration, will apply.

3. In supervision of the orders issued on the subject Government direct that Government Departments of the State, other than the Cent percent Government owned Commercial concern referred to in para 2 above shall follow the procedure mentioned below in the matter of levy collection and remittance of Sales Tax.

1. All Departments of Government should collect Sales Tax on all sales whether or not in the course of business, (except when the sale is by one Government Department to another in the state) of goods (including auction sales) in respect of which tax is leviable at the leviable at the appropriate rate and at the point or points specified in the Kerala General Sales Tax Act, 1963.

2. Sales Tax should not be collected on sales of goods exempted from taxation.

3. Sales tax should not be collected on the sales of goods placed under the purchase scheme of taxation.

4. In cases of doubt, the matter should be referred to the assessing authority of the area concerned, and got clarified.

5. The amount of tax collected in each office should be accounted for separately and remitted in to the treasury in separate triplicate chalangans under the correct head of account after getting the chalan duly countersigned by the concerned Sales tax Officer.

6. The amount of tax collected should be remitted by the Head of the Office into the Treasury in accordance with the provisions in Article 11 of Volume I of the Kerala Financial Code.

7. A register should be maintained in each office showing the number of bill invoice or sales memo, its date, nature of the goods sold, name of the purchaser registration certificate number if any under the Kerala General Sales Tax Act and the name of the Office from which he got himself registered, amount of the bill or invoice or sales memo including sales tax (Amount of Sales Tax to be shown separately) chalan No. and the date of remittance of Sales Tax and the name of the Treasury into which the amount was remitted.

8. The bill or invoice or sales memo to be issued to the purchaser should contain the full address of the purchaser. If he states that he is a registered dealer under the Kerala General Sales Tax Act, 1963, the registration Certificate number and the name of the Sales Tax Office from which he got himself registered should also be ascertained from him and mentioned in the said bill or invoice or cash memo.

9. A true extract of the register maintained showing the details specified in item (7) should be forwarded, not late than the 10th of the succeeding month, to the sales tax Officer concerned, marking a copy to the Head of the Department concerned.

10. The Heads of Departments and other Inspecting Officers should verify during their inspection of the Officers, whether Sales Tax has been duly collected whether the collections are at the specified rate and also whether the collections have been properly and correctly to Government account.

11. The Heads of Departments should promptly furnish to the Secretary, Board of Revenue (Taxes) such information as may be required from time to time relating to the collection and the remittance of Sales Tax from the consumers.

4. Commercial concerns whose sales are not sales by Government as defined in para 2 above shall be treated like any private individual or firms. They should register themselves as dealers under the Act and file the returns prescribed under the Act or the Rules issued there under and comply with all the relevant provisions of the act and Rules. The accounts and registers of such firms should be produced before the sales Tax authorities for the purpose of scrutiny and final assessment as and when required.

(By order of the Governor)

Sd/-

Revenue Secretary

Endt.on A4.26467/68 (F.Dis) dated 2-7-1968.

Copy forwarded to all Conservator of Forests/Divisional Forest Officers/ Assistant Conservator of Forests /Silvicultural Research Officers. Forest Utilisation Officer/Working Plan Officers/ Wild Life Preservation Officer/ Forest Veterinary Officer and Principal Kerala Forest School for information.

Sd/-

C.K.R. /15/10/

for Chief Conservator of Forests

E#ndt. on HA.14699/68 dated 24-7-68

Copy to sections A1, A2, GH, KT, ML, TR and Stock file.

for Conservator of Forest, Trichur