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കേരള സർക്കാർ  
2012



Reg. No. രജി. നമ്പർ  
KL/TV(N)/12/12-14

**KERALA GAZETTE**  
**കേരള ഗസറ്റ്**  
**EXTRAORDINARY**

അസാധാരണം

**PUBLISHED BY AUTHORITY**

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GOVERNMENT OF KERALA

**Law (Legislation-A) Department**

NOTIFICATION

No. 6790/Leg. A2/2012/Law.      Dated, Thiruvananthapuram, 28th July, 2012  
6th Sravana, 1934.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 27th day of July, 2012.

By order of the Governor,

C. K. PADMAKARAN,  
*Special Secretary (Law).*

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33/3207/2012/DTP.

5. *Amendment of Act 19 of 1976.*—In the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976), in Annexure I to the Schedule, in serial number A, for items 3, 4, 5 and 6 in column (1) and the entries against them in columns (2) and (3), the following items and entries shall, respectively, be substituted, namely:—

- |  |  |
|--|--|
| “3. Motor cars and Private Service Vehicles for personal use (NTV) having purchase value up to rupees five lakhs                                     | 6% of the purchase value of the vehicle    |
| 4. Motor cars and Private Service Vehicles for personal use (NTV) having purchase value of more than rupees five lakhs and up to rupees ten lakhs    | 8% of the purchase value of the vehicle    |
| 5. Motor cars and Private Service Vehicles for personal use (NTV) having purchase value of more than rupees ten lakhs and up to rupees fifteen lakhs | 10% of the purchase value of the vehicle   |
| 6. Motor cars and Private Service Vehicles for personal use (NTV) having purchase value of more than rupees fifteen lakhs                            | 15% of the purchase value of the vehicle.” |

6. *Amendment of Act 32 of 1976.*—In the Kerala Tax on Luxuries Act, 1976 (32 of 1976), in section 4B, to sub-section (1), the following proviso shall be added, namely:—

“Provided that the halls and auditoriums owned by religious institutions and located within the premises of places of worship shall not be liable to get registered under this Act.”

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

(1) in section 2,—

(a) after clause (xviiiia), the following clause shall be inserted, namely:—

“(xviiiib) “Firm” means a firm as defined in the Indian Partnership Act, 1932 (Central Act 9 of 1932) and includes a limited liability partnership as defined in the Limited Liability Partnership Act, 2008 (Central Act 6 of 2009).”;