

NOTIFICATION No. 4237(1)/Leg.A2/2022/Law, Dated 27th July, 2022

The following Act of 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, 2022.

By order of the Governor,
V. Hari Nair, Law Secretary.

ACT 8 OF 2022

EXTRACT OF THE KERALA FINANCE ACT, 2022

An Act to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2022-2023.

Preamble.- WHEREAS, it is expedient to give effect to certain financial proposals of the Government of Kerala for the Financial Year 2022-2023;

Be it enacted in the Seventy-third Year of the Republic of India as follows:-

1. Short title and commencement.-

(1) This Act may be called the Kerala Finance Act, 2022.

(2) Save as otherwise provided in this Act,-

(a) sub-section (1) of section 4 shall be deemed to have come into force on the 18th day of March, 2022;

(b) section 7 shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this section and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision;

(c) the remaining provisions of this Act, shall be deemed to have come into force on the 1st day of April, 2022.

2. Amendment of Act 11 of 1957.-

In the Kerala Surcharge on Taxes Act, 1957 (11 of 1957), in section 3A,-

(1) in sub-section (5),-

(a) for the words and figures "30th November, 2021", occurring at both the places, the words and figures "31st August, 2022" shall be substituted;

(b) for the words and figures "31st March, 2022", the words and figures "31st December, 2022" shall be substituted;

(2) in sub-section (7), for the words and figures "31st March, 2022", the words and figures "31st December, 2022" shall be substituted.

4. Amendment of Act 15 of 1963.

In the Kerala General Sales Tax Act, 1963 (15 of 1963),-

(1) in section 7A , in clause (iii) of sub-section (1),-

(a) in sub-clause (a), for the words and figures "30th September, 2021", the words and figures "31st March, 2022" shall be substituted;

(b) in sub-clause (d), for the words and figures "31st October, 2021", the words and figures "30th April, 2022" shall be substituted;

(2) in section 23B,-

(i) in sub-section (1), in clause (ii), for the words and figures "31st March, 2021", the words and figures "31st March, 2022" shall be substituted;

(ii) in sub-section (5),-

(a) for the words and figures "30th November, 2021", occurring at both the places, the words and figures "31st August, 2022" shall be substituted;

(b) for the words and figures "31st March, 2022", the words and figures "31st December, 2022" shall be substituted;

(iii) in sub-section (7), for the words and figures "31st March, 2022", the words and figures "31st December, 2022" shall be substituted.