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THE KERALA GENERAL SALES TAX (AMENDMENT)
ACT, 1974

(Act 1 of 1974)

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Preamble

Sections

1. Short title and commencement.
2. Amendment of section 13.
3. Amendment of section 59.
4. Amendment of the First Schedule.
5. Repeal and saving.

THE KERALA GENERAL SALES TAX (AMENDMENT)
ACT, 1974*

(Act 1 of 1974)

An Act further to amend the Kerala General Sales Tax Act, 1963

Preamble.—WHEREAS it is expedient further to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement*.—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1974.

(2) It shall be deemed to have come into force on the 1st day of December 1973.

2. *Amendment of section 13*.—In sub-section (1) of section 13 of the Kerala General Sales Tax Act, 1963 (15 of 1963) (hereinafter

*Received the assent of the Governor on the 12th day of March, 1974 and published in the Gazette Extraordinary No. 271, dated 12th March 1974.

referred to as the principal Act), for the words "seven thousand five hundred rupees", the words "twelve thousand five hundred rupees" shall be substituted.

3. *Amendment of section 59.*—Section 59 of the principal Act shall be renumbered as sub-section (1) of that section and, after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

"(2) Notwithstanding anything contained in this Act, where goods the sale of which is liable to tax at all points of sale, are included in the First Schedule, the first sale of such goods effected within the State after such inclusion shall be deemed to be the first sale in the State for the purposes of this Act although any sale of such goods has taken place within the State before such inclusion."

4. *Amendment of the First Schedule.*—In the First Schedule to the principal Act,—

(a) in the entry in column (2) against Serial Number 8, the word "batteries" shall be omitted;

(b) after Serial Number 17 and the entries relating thereto the following shall be inserted, namely:—

"17A. Batteries other than dry cells —do—13";

(c) in the entry in column (2) against Serial Number 26, after the words "All electrical goods", the brackets and words "(other than those specifically mentioned in this Schedule)" shall be inserted;

(d) after Serial Number 27 and the entries relating thereto, the following shall be inserted, namely:—

"28. Allopathic medicines, that is, to say, all medicines for internal or external use for or in the diagnosis, treatment, mitigation or prevention of diseases in human beings or animals, other than medicines exclusively used or prepared for use in accordance with the Homoeopathic or Ayurvedic (including Siddha) or Unani system of medicine.

28A. Dry cells

do. 7"

5. *Repeal and saving.*—(1) The Kerala General Sales Tax (Amendment) Ordinance, 1973 (14 of 1973) and the Kerala General Sales Tax (Second Amendment) Ordinance, 1973 (17 of 1973), are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinances shall be deemed to have been done or taken under the principal Act as amended by this Act.

THE COCHIN UNIVERSITY (AMENDMENT) ACT, 1974
(Act 2 of 1974)

CONTENTS

Preamble

Sections

1. Short title.
2. Amendment of section 56.
3. Repeal and saving.

THE COCHIN UNIVERSITY (AMENDMENT) ACT, 1974*
(Act 2 of 1974)

An Act to amend the Cochin University Act, 1971.

Preamble.—WHEREAS it is expedient to amend the Cochin University Act, 1971, for the purpose hereinafter appearing;

BE it enacted in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Cochin University (Amendment) Act, 1974.

2. *Amendment of section 56.*—In section 56 of the Cochin University Act, 1971 (30 of 1971) hereinafter referred to as the principal Act), the following proviso shall be inserted at the end, namely:—

"Provided that if, for any reason, the constitution of any of the authorities of the University in accordance with the provisions in Chapter IV of this Act cannot be done before the

* Received the assent of the Governor on the 12th day of March, 1974 and published in the Gazette Extraordinary No. 272 dated 12th March 1974.