

**GOVERNMENT OF KERALA****Abstract**

Home Department- Judiciary- Amendment to the Rules of High Court of Kerala, 1971 - Approved - Modified-Orders issued.

HOME(C) DEPARTMENT

G.O.(Rt)No.2728/2026/HOME Dated,Thiruvananthapuram, 18-08-2026

- Read 1. Letter No.D1-1/135164/2024 dated 20.12.2025 of Registrar General, High Court
2. G.O (Rt) No.559/2026/Home dated 17.02.2026
- 3 Letter No.D1-1/135164/2024 dated 03.03.2026 of Registrar General, High Court

ORDER

As per the Order read above, Government approved the notification relating to the amendments to the Rules of the High Court of Kerala, 1971, and requested the Registrar General, High Court of Kerala, to publish the notification. The Registrar General, as per the letter read as 3rd paper above, has reported that an inadvertent error had occurred in the draft rule forwarded by the High Court, in proposed Rule 43A(3) relating to the presentation of proceedings, and has forwarded a corrected draft for approval.

2.Government, having examined the draft notification forwarded by the Registrar General, High Court of Kerala, vide letter read as 3rd paper above, are pleased to approve the notification relating to the amendments to the Rules of the High Court of Kerala, 1971.

3.The Registrar General, High Court of Kerala, shall arrange to publish the notification appended to this Order.

(By order of the Governor)

MINHAJ ALAM I A S

ADDITIONAL CHIEF SECRETARY

To:

The Registrar General, High Court of Kerala, Ernakulam (with C/L)
Accountant General (Audit/A&E) Kerala, The Principal
Thiruvananthapuram

The Law Department (vide LEG-E1/90/2026-LAW dated 17.03.2026)
Web & New Media, I&PRD for uploading in Government Website Stock
File / Office Copy

Forwarded /By order

Section Officer

THE HIGH COURT OF KERALA
NOTIFICATION

DI-1/135164/2024

.....th August, 2026

In exercise of the powers conferred by Article 225 of the Constitution of India and Section 122 of the Code of Civil Procedure, 1908 (Central Act 5 of 1908) the High Court of Kerala, hereby publishes for general information the draft amendments proposed to the rules of the High Court of Kerala, 1971.

Notice is hereby given that any objection or suggestion with respect to the draft rules received from any person within thirty days from the date of publication of the notification in the official gazette will be considered by the High Court. Objections or Suggestions if any shall be addressed to the Registrar General, High Court of Kerala. Kochi-682031.

Rules

1. *Short title and Commencement.*- (1) These rules may be called the Rules of the High Court of Kerala (Amendment), 2026.

(2) They shall come into force at once.

2. *Amendment of Rules.*- In the Rules of the High Court of Kerala, 1971,-

1. After rule 43, the following rule shall be inserted, namely:-

43A. Subject to the provisions of section 245W and 260A of the Income Tax Act, 1961.-

(1)An appeal under section 260-A of the Income Tax Act against the decision of the Income Tax Appellate Tribunal, shall be filed precisely stating therein the substantial question of law involved.

(2)An appeal under section 245W of the Income Tax Act shall lie against rulings of the Board for Advance Rulings.

(3)Presentation of Proceedings.- The form and institution of appeals

referred to in clause (1) and (2) of Rule 43A shall be in the manner prescribed under Rules 32 and 35 of the Rules of the High Court of Kerala, 1971.

(4) Every such Memorandum of Appeal shall be accompanied by the documents prescribed under Rule 41 of the Rules of the High Court of Kerala, 1971, the assessment order, if any, and such other documents as may be prescribed from time to time by the Chief Justice.

(5) Manner of issue of Notice.- As regards the notice of appearance and address for service is concerned, Rules 51 to 68 under Chapter IV of the Rules of the High Court of Kerala, 1971, shall apply to such Appeals.

(6) Court fee.- The Memorandum of Appeal shall be accompanied by the prescribed Court fee.

(7) Form of appeal.- (i) An appeal filed under section 260A, shall precisely state the substantial question of law involved in the appeal.

(ii) When the High Court is satisfied that a substantial question of law is involved in the case, it shall formulate that question.

(iii) An appeal so filed shall be heard on the question so formulated and the respondent shall, at the hearing of the appeal be allowed to argue that the case does not involve such a question. Provided that nothing in this part shall be deemed to take away or abridge the power of the Court to hear, for reasons to be recorded, the appeal on any other substantial question of law, not formulated by it, if it is satisfied that the case involves such question.

(8) Appeal By Indigent persons.- (i) Every application for leave to appeal as an indigent person shall be governed by Order XLIV of the Code.

By order

Registrar General