

GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G.O (P) NO.47/05/TD Dated, Thiruvananthapuram, 31.03 2005

**S.R.O. No. 319/ 2005.** - In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 ( 15 of 1963) and in supersession of all earlier notifications issued under section 10 of the said Act granting exemptions and/ reduction in the rate, in respect of the tax payable under the Act, and which are in force on the day preceding the date of coming into force of this notification, the Government of Kerala, having considered it necessary in public interest so to do, hereby.-

(1) make an exemption in respect of the tax payable under the said Act,-

(i) by dealers in 'Aviation Turbine fuel' on their turnover of sales of 'Aviation Turbine Fuel filled into receptacles forming part of any aircraft registered in any other country (other than India) which is a party to the Convention on International Civil Aviation or which has entered into the agreement with India and operating a scheduled or non-scheduled International air service to or from India' subject to the condition that the dealer shall obtain and file requisition from the purchaser.

(ii) by dealers in 'Aviation Turbine fuel' on their turnover of sales of 'Aviation Turbine Fuel filled into international flights of Indian Airlines and Air India operating from the State of Kerala, subject to the condition that the seller shall file a certificate in Annexure I issued by the purchaser.

(2) make a reduction in the rate of tax payable under the said Act,-

(i) on the turnover of sale or purchase, as the case may be, of the following goods from the rates specified against such goods in the Schedule to the Act to the rates specified below against each;-

(a) Aviation turbine fuel:- 25%

(b) High Speed Diesel Oil:- 24%

(c) Motor sprit (including light diesel oil  
but excluding petrol, naphtha, aviation  
turbine fuel and high speed diesel oil):- 41%

(d) Petrol other than naphtha:- 28%

(ii) on the turnover of sale of petroleum products coming under serial number 1 of the schedule to the Act, for use in the generation and distribution of power, to Kerala State Electricity Board, National Thermal Power Corporation and power generating Public Sector Undertakings in the joint sector with capacity above 25 kilo watts, from the rates specified against such goods in the Schedule to the Act to four percent, subject to the condition that the seller shall file a certificate in Annexure II issued by the purchaser.

(3) The supersession of the said notifications shall not affect:-

(i) the operation of the notification issued in G O (P) 155/93/TD dated 3<sup>rd</sup> November, 1993 and published as SRO 1729/93 in the Kerala Gazette extraordinary No. 1112 dated 4<sup>th</sup> November 1993 as modified by notification issued in G O (P) 181/99/TD dated 31<sup>st</sup> December, 1999 and published as SRO 1092/99 in the Kerala Gazette extraordinary No.2433 dated 31<sup>st</sup> December, 1999 which was amended by notification issued in G O (P) 57/2000/TD dated 31<sup>st</sup> March, 2000 and published as SRO 295/2000 in the Kerala Gazette extraordinary No.618 dated 31<sup>st</sup> March, 2000, to the extent of finalizing the pending applications of industrial units for sales tax exemption filed in accordance with the said notifications and the exemption orders, if any,

granted thereon shall be subject to the provisions of section 32 of the Kerala Value Added Tax Act,2003 (30 of 2004),

(ii) the previous operation of other notifications on the day preceding the date of coming into force of this notification, and anything done or any action taken in accordance with the said notifications for the period up to the date of supersession shall be deemed to have been validly done as if the said notifications were in force.

ANNEXURE -I

**CERTIFICATE**

(To be issued by the purchaser in duplicate)

Certified that I/We have purchased Aviation Turbine fuel from Sri/M/s .....(here enter the sellers and complete address) holding registration number .....(here enter the sellers registration number) during the month/financial year .....as per the particulars given below.

The said goods are filled/intended to be filled into international flights of Indian Airlines and/ Air India operating from the state of Kerala.

**PARTICULARS OF PURCHASE**

Sl.No	Number and Date of sale bill/invoice issued by the selling dealer	Quantity	Value
1	2	3	4

Signature and Name of Authorized signatory

Name and Address of the purchaser

Place:-

Date:-

(Seal)

ANNEXURE-II

**CERTIFICATE**

(To be issued by the purchaser in duplicate)

[For concessional rate of tax on the purchase of petroleum products coming under the schedule to the Kerala General Sales Tax Act, 1963 by KSEB/NTP/Power generating PSUs with > 25KW]

This is to certify that we have purchased the goods described herein from M/s (Name and full address of the seller) holding registration number (here enter the sellers registration number) during the month/financial year as per the particulars given below.

The said goods are filled/intended for use of (Here enter the name and full address of the organization with registration number) in the generation and distribution of power and that the capacity of the unit(s) is not less than 25 KW.

We also hereby undertake to pay over to Government the amount of tax concession received by us in case we fail to utilize the goods purchased for the purpose declared.

**PARTICULARS OF PURCHASE**

Sl.No	Number and date of sale bill/invoice issued by the selling dealer	Details of goods	Quantity	Value
1	2	3	4	5

Signature and Name of Authorized signatory

Name and Address of the purchaser

Place:-

Date:- (Seal)

This notification shall come into force on the date of coming into force of the Kerala Value Added Tax Act, 2003 (30 of 2004).

By order of Governor

**P MARA PANDIYAN**

Secretary to Government

**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport)

The notifications issued under section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963) granting exemptions and/reductions in the rate of tax in respect of certain goods and/persons have become irrelevant in the context of implementation of the Kerala Value Added Tax Act, 2003 (30 of 2004). Government also considers that some exemptions and/ reductions in the rate of tax in respect of petroleum products should continue. So Government have reviewed all these notifications and have decided to withdraw all such notifications and to issue a fresh notification covering only those goods and/persons which/who are hence forth eligible for exemption and/reduction in the rate of tax. Government have also decided that such withdrawal shall not affect the disposal of pending applications for sales tax exemption filed by the industrial units in accordance with such notifications issued under the industrial policy of the state.

This notification is intended to achieve the above object.

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