

No.C1-10760/07/CT

Office of the Commissioner
Commercial Taxes,
Thiruvananthapuram,
Dated 24-10-07

CIRCULAR NO 45/2007

Sub:- KVAT ACT 2003- Section 93 – Rate of tax – Generator sets and medical equipments – reduced - reg.

Government has decided to reduce the rate of tax on Generators from the existing 12.5% to 4%. Therefore the tax rates of 'generators' covered under serial number 33 of SRO 82/2006 would stand reduced to 4%.

The change in the tax rate would come into force with effect from 22.10.2006

Formal notification to this effect under section 93 of the Act will be issued immediately.

The assessing authorities shall take note of the change in the tax rate of the said item.

Commissioner

To

All Concerned

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Commercial Taxes,
Thiruvananthapuram,
Dated 24-10-07

ERRATUM TO CIRCULAR NO 45/2007

Sub:- KVAT ACT 2003- Section 93 – Rate of tax – Generator sets – reduced - reg.

Ref. Circular No 45/2007/CT dated 24.10.2007

The date of effect of the reduced tax rate for 'generators' covered under serial number 33 of SRO 82/2006 would be with effect from 22.10.2007.

The circular read above stands modified to the above extent.

Commissioner

To

All Concerned