കേരള ഗസററ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 122/2018/TAXES.

Dated, Thiruvananthapuram, ────── *31st July, 2018*
15th Karkadakam, 1193.

S. R. O. No. 533/2018.—In exercise of the powers conferred by Section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala, having considered it necessary in the public interest so to do, hereby make the following further amendment to the notification issued under G. O. (P) No. 126/2005/TD, dated 25th August, 2005 and published as S.R.O. No. 821/2005 in the Kerala Gazette Extraordinary No. 1961, dated 25th August, 2005, namely:—

Amendment

In the said notification, for the entries in item (1), the following entries shall be substituted, namely:—

"by Canteen Stores Department,

   (a) on the sales turnover of foreign liquor falling under sub-entry (iii) of serial number 2 of the Schedule to the Act to 70%; and

   (b) on the sales turnover of foreign liquor falling under sub-entry (v) of serial number 2 of the Schedule to the Act to 100%; and ".

This notification shall come into force at once.

By order of the Governor,

VENUGOPAL, P.,
Secretary to Government.

Explanatory Note

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

Consequent to the changes brought about in the tax structure of foreign liquor vide Kerala Finance Act, 2018 (5 of 2018), the Government have decided to revise the rate of tax applicable to the turnover of sale of foreign liquor effected by the Canteen Stores Department by amending S.R.O. No. 821/2005.

The notification is intended to achieve the above object.