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GOVERNMENT OF KERALA TAXES (B) DEPARTMENT

NOTIFICATION

G.O.(P) No.112/2011/TD

Dated, Thiruvananthapuram 23rd August, 2011.

S.R.O. No. 523 / 2011.— 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. 47/2005/TD dated 31st March, 2005 and published as S.R.O. No. 319/2005 in the Kerala Gazette Extraordinary No. 683 dated 31st March, 2005, namely:--

AMENDMENT

In the said Notification,--

- (1) in clause (1) after sub-clause (ii), the following sub-clause shall be inserted namely,--
- (iii) by dealers in Aviation Turbine Fuel" on their turnover of sales of aviation Turbine fuel filled into domestic flights of Air India operating within the State of Kerala connecting the airports of Thiruvananthapuram, Kochi and Kozhikode upto the 31st Day of March, 2012, subject to the condition that the seller shall file a certificate in Annexure I issued by the purchaser."
- (2) in Annexure—1, the words "The said goods are filled/intended to be filled into international flights of Indian Airlines and Air India Operating from the state of Kerala" shall be numbered as item (i) and below the item so numbered, the following item shall be inserted, namely:--
- (ii) The said goods are filled / intended to be filled into domestic flights of Air India operating within the State of Kerala connecting the airports of Thiruvananthapuram, Kochi and Kozhikode

By Order of the Governor,

V. P. Joy Secretary to Government

Explanatory Note

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

The Government have decided to exempt the sales tax payable on the sale of aviation turbine fuel filled into domestic flights of Air India Operating within the State of Kerala connecting the Airports of Thiruvananthapuram, Kochi and Kozhikode upto the 31st day of March 2012, as an initial step, by amending S.R.O. NO. 319/2005

The notification is intended to achieve the above object.