

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

S.R.O. No. 324 / 2005. - In exercise of the powers conferred by clause x of section 2 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala, having considered it necessary in public interest so to do, hereby notify that the goods mentioned below shall not come within the purview of the definition 'Capital goods' for the purpose of the said Act, namely:-

- (1) Air conditioners
- (2) Civil structure and immovable goods or properties.
- (3) Vehicles other than goods delivery vehicle.
- (4) Office furniture and fixtures and fittings, and office equipments.
- (5) Elevators (lift).
- (6) Computers other than those used for the purpose in normal business.
- (7) All kinds of cranes, earth movers, JCB, Excavators, Road rollers, concrete mixing machine and other similar machineries used in connection with supply of labour and services.
- (8) Building materials and fixtures used in construction activities.
- (9) Capital goods purchased prior to the date of commencement of the Kerala Value Added Tax, 2003 (30 of 2004).
- (10)

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)

Government have decided to notify the category of goods to be included in the negative list of goods which are to be excluded from the category of capital goods for the purpose of the Kerala Value Added Tax Act, 2003 (30 of 2004)

This notification is intended to achieve the above object.