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കേരള സർക്കാർ  
Government of Kerala  
2019



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2018-20

കേരള ഗസറ്റ്  
KERALA GAZETTE

അസാധാരണം  
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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	തിരുവനന്തപുരം,	7th March 2019	
വാല്യം 8	വ്യാഴം	1194 കുമാഭം 23	നമ്പർ
Vol. VIII	Thiruvananthapuram,	23rd Kumbham 1194	No. } 613.
	Thursday	1940 ഫാൽഗുണം 16	
		16th Phalgunā 1940	

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 37/2019/TD.

Dated, Thiruvananthapuram,

7th March, 2019  
23rd Kumbham, 1194.

**S. R. O. No. 185/2019.**—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:—

92/849/2019/S-15.

## AMENDMENT

In the said notification, in clause (2);

(a) in sub-clause (i), in item (a), for the figures and symbol "25%", the figure and symbol "5%" shall be substituted;

(b) after sub-clause (i), the following proviso shall be inserted, namely:—

"Provided that no additional sales tax shall be payable under section SD of the Act by the dealers, on Aviation Turbine Fuel, on their turnover of sale of Aviation Turbine Fuel."

This notification shall come into force on the 1st day of April, 2019.

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.)

The Government have decided to reduce the rate of tax of Aviation Turbine Fuel payable under the Kerala General Sales Tax Act, 1963 (15 of 1963) from 25 per cent to 5 per cent and also to exempt the additional sales tax payable at the rate of 15 per cent under section 5D of the said Act by the dealers on their turnover of sale of Aviation Turbine Fuel. Hence the Government have decided to amend 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.

The notification is intended to achieve the above object.