

C2/8566/11/CT

Office of the Commissioner  
Commercial Tax  
Thiruvananthapuram  
Dated 23.06.2011

**CIRCULAR No.10/ 2011**

Sub: - KVAT Act 2003- Advance Tax on Sales to Special Economic Zone - Exemption - Further instruction issued-Reg.

Read: - 1. Circular No. 50/06 dated 18.12.2006  
2. Circular No. 53/06 dated 22.12.206  
3. Circular No 02/07 dated 10.01.2007  
4. Circular No. 14A/07 dated 20.03.2007

As per the circular read as 4<sup>th</sup> paper above, all industrial units located in Cochin Special Economic Zone were exempted from payment of advance tax at the time of import into the state.

In partial modification of the circulars read above, all Units located in all the Special Economic Zones in the State of Kerala will stand exempted from payment of Advance Tax. Circular No.50/2006 dated 18.12.2006 stands modified to the above extent.

Sd/-  
COMMISSIONER

To

All concerned