

STATE GOODS AND SERVICES TAX DEPARTMENT

NOTIFICATION

[No. 07/2025-STATE TAX]

No. SGST/958/2025-PLC1

Dated:28-04-2025

In exercise of the powers conferred by sub-rule (2) of Rule 35A of the Kerala General Sales Tax Rules,1963, the Commissioner of State Tax hereby amends the notification No 05/2025 dated 01.04.2025, namely,-

Amendment

In the notification, for para 4, the following para shall be substituted,namely:-

"4. Notwithstanding anything contained above, compliance of conditions/ accompanying of documents, as above, are not applicable,-

(a) If petroleum products are brought into the state by/for dealers who have taken registration under the Kerala General Sales Tax Act,1963 and such dealer remits tax for the sale of petroleum products under sub-section (1) of section 5 of the Act on the sale of petroleum products;

(b) If petroleum products are brought into the state by filling the fuel tank of the vehicles internal combustion engine for use as fuel, and if such fuel tank is maintained as per the specifications of the manufacturer."

2.This notification shall be deemed to have come into force on 10th day of April, 2025.



AJIT PATIL I A S
COMMISSIONER