



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.26/2022/TAXES.

*Dated, Thiruvananthapuram, 26th March, 2022*

*12th Meenam, 1197*

**S. R. O. No. 297/2022**

In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala, having considered it necessary in the public interest so to do, hereby exempt the turnover tax payable under clause (a) of sub-section (2) of section 5 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), on the turnover of foreign liquor sold for the



period from 22<sup>nd</sup> May, 2020 to 21<sup>st</sup> December, 2020 and for the period from 15<sup>th</sup> June, 2021 to 25<sup>th</sup> September, 2021 by the Bar Hotels in excess of five percent.

The turnover tax paid under clause (a) of sub-section (2) of section 5 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), if any, on the turnover of foreign liquor sold for the period from 22<sup>nd</sup> May, 2020 to 21<sup>st</sup> December, 2020 and for the period from 15<sup>th</sup> June, 2021 to 25<sup>th</sup> September, 2021 by the Bar Hotels in excess of five percent shall be adjusted to the existing or future liabilities.

By order of the Governor,  
RAJESH KUMAR SINGH,  
*Additional Chief Secretary to Government.*

### **Explanatory Note**

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

Turnover tax at the rate of ten percent is payable on sale of foreign liquor sold by a bar attached hotel. Whereas, the turnover tax applicable on sale of foreign liquor sold by the Kerala State Beverages Corporation is five percent. During the period from 22<sup>nd</sup> May, 2020 to 21<sup>st</sup> December, 2020 and for the period from 15<sup>th</sup> June, 2021 to 25<sup>th</sup> September, 2021, bar hotels as well as Kerala State Beverages Corporation were permitted for take away only. The Government of Kerala, having considered it necessary in the public interest so to do, decided to reduce turnover tax payable under clause (a) of sub-section (2) of section 5 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), on sale of foreign liquor sold for the period from 22<sup>nd</sup> May, 2020 to 21<sup>st</sup> December, 2020 and for the period from 15<sup>th</sup> June, 2021 to 25<sup>th</sup> September, 2021 to five percent to the bar hotels also.

The notification is intended to achieve the above object.

