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

Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസററ് KERALA GAZETTE

®MOUDOMOEXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

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GOVERNMENT OF KERALA Taxes (B) Department

NOTIFICATION

G.O. (P) No. 119/2017/Taxes.

Dated, Thiruvananthapuram, 9th October, 2017 23rd Kanni, 1193.

- S. R. O. No. 616/2017.—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,—
- (i) make a reduction in the rate of tax payable under the said Act under sections 5 and 5A, on their turnover of sale of Aviation Turbine Fuel filled into air crafts operating under the Regional Connectivity

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Scheme (RCS) of Ministry of Civil Aviation, Government of India to 5 per cent for five years, subject to the condition that the seller shall file a certificate issued by the purchaser, as mentioned in the Annexure, to this notification.

(ii) exempts the tax payable under item (ii) of section 5D of the Act by dealers in Aviation Turbine Fuel on their turnover of sale of Aviation Turbine Fuel filled into air crafts operating under the Regional Connectivity Scheme (RCS) of Ministry of Civil Aviation, Government of India for five years.

ANNEXURE

CERTIFICATE

(To be issued by the purchaser in duplicate)

The said goods are filled/intended to be filled into Air Crafts operating under the Regional Connectivity Scheme (RCS) of Ministry of Civil Aviation, Government of India.

PARTICULARS OF PURCHASE

Sl. No.	Number and Date of sale bill/invoice issued by the selling dealer	Quantity	Value
1	2	4 3	4

Place:

Signature and Name of Authorized Signatory
Name and Address of the Purchaser

(Seal)

By order of the Governor,

MINHAJ ALAM, 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 filled into aircrafts operating under the Regional Connectivity Scheme (RCS) of Ministry of Aviation, Government of India to 5 per cent for five years.

The notification is intended to achieve the above object.