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Government of Kerala
2017



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 118/2017/TD.

Dated, Thiruvananthapuram, 3rd October, 2017
17th Kanni, 1193.

S. R. O. No. 606/2017.—In exercise of the powers conferred by clause x of section 2 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala having considered it necessary in public interest so to do, hereby make the following further amendment to the notification issued under G. O. (P) No. 52/2005/TD dated 31st March, 2005 and published as S. R. O. No. 324/2005 in the Kerala Gazette Extraordinary No. 688 dated 31st March, 2005, namely:—

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33/3472/2017/S-28.

AMENDMENT

In the said notification, for the entry against item No. 3, the following entries shall be substituted, namely:—

“Vehicles other than vehicles used by the travelling salesman or representative to whom permit (salesman permit) is issued under section 19 of the Act”

It shall be deemed to have come into force on and from 18th July, 2016.

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.)

As per Revised Budget Speech for the year 2016-17, it has been announced that delivery vehicles will be eligible for input tax credit only when used for delivery purpose for salesman permits. For the above purpose, amendment to the Notification issued under G. O. (P) No. 52/2005/TD dated 31st March, 2005, published as S. R. O. No. 324/2005 in the Kerala Gazette Extraordinary is necessary.

The notification is intended to achieve the above object.
