



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Thursday

2022 ഡിസംബർ 01
01st December 2022

1198 വൃശ്ചികം 15
15th Vrischikam 1198

1944 അഗ്രഹായനം 10
10th Agrahayana 1944

നമ്പർ
No.

4076

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.152/2022/TAXES.

Dated, Thiruvananthapuram, 1st December, 2022.

15th Vrischikam, 1198.

S. R. O. No. 1155/2022

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 exempt the turnover tax payable under sub-clause (b) of clause (i) of sub-section (2) of section 5 of the said Act, by any distilleries in the State which sells liquor manufactured by it within the State



to the Kerala State Beverages (Manufacturing & Marketing) Corporation. Tax, if any, already paid shall not be refunded.

2. This notification shall be deemed to have come into force at once.

By order of the Governor,
Dr. RATHAN U. KELKAR,
Secretary to Government.

Explanatory Note

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

The turnover tax at the rate of five percent is applicable on sale of foreign liquor from the distilleries in Kerala to the Beverages Corporation. The Government of Kerala having considered it necessary in the public interest so to do have decided to make an exemption on the turnover tax payable under sub-clause (b) of clause (i) of sub-section (2) of section 5 of the said Act, by any distilleries in the State which sells liquor manufactured by it within the State to the Kerala State Beverages (Manufacturing & Marketing) Corporation.

The notification is intended to achieve the above object.

