

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

GO(P) No.23/2007/TD

Dated,Thiruvananthauram,12.02.2007

SRO No.146/2007.- 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 make an exemption in respect of purchase tax payable under section 5A of the said Act on the purchase turnover of lime shell made by Kerala Khadi and Village Industries Units in the State from all Co-operative Societies who enjoyed tax exemption under the notification published as SRO 1090/99 in the Kerala Gazette Extraordinary No.2431 dated 31st December, 1999.

This notification shall be deemed to have been in force from 1st day of January 2000 to 31st March, 2005.

By order of the Governor

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 grant exemption from payment of purchase tax payable under section 5A of the KGST Act, 1963 on the purchase turnover of lime shell made by Kerala Khadi and Village Industries units, in the State from all Co-operative Societies who enjoyed tax exemption as per notification issued under G.O(P) No. 179/1999 dated 31st December, 1999 and published as SRO 1090/99 in the Kerala Gazette Extraordinary No.2431 dated 31st December, 1999 for the period from 01.01.2000 to 31st March 2005.

This notification is intended to achieve the above object.