

GOVERNMENT OF KERALA  
Taxes (B) Department  
NOTIFICATION

GO(P) No.32/2007/TD

Dated,Thiruvananthauram,27.02.2007

**SRO No.183/07**.- In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963, (15 of 1963), read with sub-section(5) of section 98 of Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala, having considered it necessary in the public interest so to do, hereby make an exemption in respect of the turnover of sale of Gold jewellery effected through the Duty Free jewellery shop at the Thiruvananthapuram International Air port by the Metals and Minerals Trading Corporation Limited for the period from 01.04.2002 to 31.07.2002 subject to the condition that sale value is paid in terms foreign exchange.

Tax, if any, already collected shall be paid over to Government and tax, if any, already paid shall not be refunded.

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 to Metals and Minerals Trading Corporation Limited, a Government of India undertaking, on the turnover of sale of Gold jewellery effected through the Duty Free jewellery shop at Thiruvananthapuram International Air port for the period from 01.04.2002 to 31.07.2002 under Kerala General Sales Tax Act, 1963.

This notification is intended to achieve the above object.