

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

GO(P) No. 35/08/TD Dated, Thiruvananthapuram, 27th February ,2008

S.R.O.No. 238/2008.- In exercise of the powers conferred by section 10 of the KGST Act, 1963 (Act 15 of 1963), read with sub-section (5) of section 98 of the 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 tax payable under the said KGST Act 1963 by Industrial undertakings and other establishments, trading units and developers in the Special Economic Zones within the State of Kerala on the turnover of purchase of rubber in any form used for the manufacture of other goods for sale.

This notification shall be deemed to have been in force on the First day of July 2003 onwards.

Tax, if any, already collected shall be paid over to Government and tax if any, already paid over to Government 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)

As per para 7 of the Special Economic Zone (SEZ) Policy of the Government approved in GO(RT) No. 576/03/TD Dated 17th June 2003, the Government have decided to grant exemption from all State and Local Taxes and Levies including sales tax, purchase tax etc. to industrial units and other establishments, trading units and developers in the Special Economic Zone within the State, in respect of the tax payable under the KGST Act 1963.

This notification is intended to achieve the above object.