

**GOVERNMENT OF KERALA**  
**Taxes (B) Department**

**NOTIFICATION**

GO (P) No.99/2007/TD      Dated, Thiruvananthapuram, 21<sup>st</sup> April, 2007

**SRO No.377/2007** :- In exercise of the powers conferred by section 17 of the Kerala Agricultural Income Tax Act, 1991 ( 15 of 1991) the Government of Kerala, having considered it necessary in the public interest, so to do, hereby make an exemption in respect of Agricultural income tax payable under the said Act by all assesseees except companies, on the agricultural income derived from the cultivation of coffee, tea, pepper and cardamom for the previous year 2006-07 corresponding to the assessment year 2007 -08.

By Order of the Governor  
P.MARA PANDIYAN  
Secretary to Government

**Explanatory Note**

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

In the revised Budget Speech for 2007-08, Government have announced that the exemption in respect of tax payable by all assesseees other than companies under the Kerala Agricultural Income Tax Act, 1991 (15 of 1991) on the Agricultural income derived from the cultivation of coffee, tea, pepper and cardamom for the assessment year 2006-07, has been extended for the assessment year 2007-08.

This notification is intended to achieve the above object.