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Thiruvananthapuram, Tuesday, 9th June,

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

NOTIFICATION

G.O.(P) No.95/2009/TD.

Dated, Thiruvananthapuram, 3rd June, 2009.

S.R.O.No.457/2009. – 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 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 the following amendment to the Notification issued in G.O.(P) No.87/2006/TD dated 16th August, 2006 and published as S.R.O.No.600/2006 in the Kerala Gazette Extraordinary No.1340 dated 17th August, 2006, namely:-

AMENDMENT

In the said notification, for the words “by any person engaged in the cultivation of pulp trees”, the words “by any person engaged in the cultivation or supply of pulp trees” shall be substituted.

This notification shall be deemed to have come into force on the 17th day of August, 2006.

By order of the Governor,

P. MARA PANDIYAN,
Principal Secretary to Government.

Explanatory Note

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

As per the notification published as S.R.O.No.600/2006 in the Kerala Gazette Extraordinary No.1340 dated 17th August, 2006, exemption from payment of Sales Tax was allowed only to those persons engaged in the cultivation of pulp trees under ‘Purchase on Gate Scheme’ and ‘Social Forestry Scheme’, to Hindustan News Print Limited. Government have now decided to extend the benefit to those who supply pulp trees to Hindustan News Print Limited also for the period from 1st April, 2000 to 31st March, 2004, for which S.R.O.No.600/2006 has to be amended.

This notification is intended to achieve the above object.