

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

GO(P)No.149/2007/TD Dated, Thiruvananthapuram,6th July, 2007

S.R.O.No.609/2007.- 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 tax payable under section 5A of the said Act by manufacturers of Block Boards and Block Board frames on the turnover of purchase of soft wood for use in the manufacture of Block Boards and Block board frames on condition that, Raw materials used shall be softwood and the manufactured goods shall be liable to tax either, under the Kerala General Sales Tax Act, 1963 or under the Central Sales Tax Act, 1956.

Tax, if any, already paid shall not be refunded.

This notification shall be deemed to have been in force for the period from 1st day of April, 1994 to 31st day of December, 1999.

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 exempt manufactures of Block Boards and Block Board frames from the payment of tax payable under section 5A of the Kerala General Sales Tax Act, 1963 on the turnover of purchase of soft wood used in the manufacture of Block board and Block Board frames on condition that Raw materials used shall be soft wood and the manufactured goods shall be liable to tax either under the Kerala General Sales Tax Act, 1963 or under the Central Sales Tax Act, 1956 for the period from 1st April ,1994 to 31st December,1999.

This notification is intended to achieve the above object.