

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O(P)No:116/2008/TD Dated,Thiruvananthapuram,16th June 2008.

S.R.O.No.653/2008.---In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala having considered it necessary in the public interest so to do, hereby make an exemption in respect of purchase tax payable under section 5A of the said Act on the purchase turnover of lime shell made by the subsequent purchasers from Kerala Khadi and Village Industries Units in the State processing lime shell who enjoyed tax exemption under the notification issued under G.O(P) No:23/2007/TD dtd:12th Feburary, 2007 and published as S.R.O No:146/2007/TD in the Kerala Gazette Extraordinary No:292 dated:14th February, 2007, on the condition that goods manufactured out of this are liable to tax under Kerala General Sales Tax Act or Central Sales Tax Act.

This notification shall be deemed to have been in force from Ist day of January, 2000,to 31st March, 2005.

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 Budget Speech 2008-09, it was announced to exempt purchase tax payable under section 5A of Kerala General Sales Tax Act by the subsequent purchasers from Kerala Khadi and Village industries Units in the state processing lime shell for the period from Ist January, 2000 to 31st March, 2005 on the condition that the goods manufactured out of this are liable to tax under Kerala General Sales Tax Act or Central sales Tax act.

This notification is intended to achieve the above object.