

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

G.O.(P) No.159/2008/TD Dated, Thiruvananthapuram, 31<sup>st</sup> July,2008.

**S.R.O. No:804/2008.-** In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), the Government of Kerala having satisfied that it is necessary in the public interest so to do, hereby exempt the tax payable under sub-section (1) or sub section (2) of the said section on the turnover of sale of Natural Rubber coming under Entry134 of List A of the Third Schedule of Kerala Value Added Tax Act, 2003 (30 of 2004) and tread rubber (HSN 4006.10.00 in the course of inter-state trade or commerce subject to condition that natural rubber in the case of natural rubber including compounded rubber and natural rubber used in the production of tread rubber in the case of tread rubber have suffered Tax under the Kerala Value Added Tax Act, 2003 (30 of 2004).

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.)

Government have decided to exempt the tax payable under sub-section (1) or sub section (2) of section 8 of the Central Sales Tax, 1956 (Central Act 74 of 1956), on the sales turnover of natural rubber listed in third Schedule to Kerala Valued Added Tax Act 2003 (30 of 2004) and tread rubber, in the course of inter-state trade or commerce subject to condition that natural rubber in the case of natural rubber including compounded rubber, and natural rubber used for the production of tread rubber in the case of tread rubber, have suffered tax under Kerala Value Added Tax Act, 2003 (30 of 2004) and to limit the refund under section 13 of the Kerala Value Added Tax Act, 2003 (30 of 2004) of the input tax paid in respect of the purchase of the said natural rubber to the amount of input tax paid, if any, in excess of four percent.

This notification is intended to achieve the above object.