

GOVERNMENT OF KERALA

TAXES (B) DEPARTMENT

NOTIFICATION

G.O (P)No:161/2008/TD. Dated,Thiruvananthapuram, 4<sup>th</sup> August,2008.

**S.R.O. No: 817/2008.**—In exercise of the powers conferred by sub-section (IA) of section 3 of the Kerala Surcharge on Taxes Act, 1957 (Act No:11 of 1957), and having considered it necessary in the public interest so to do, the Government of Kerala hereby exempt dealers who are Public Sector Undertakings, Co-operative bodies, single commodity chains and who exclusively deals in the commodities mentioned below from the levy of surcharge, namely"-

- (a) Live Chicken
- (b) Automobile
- (c) Readymade garments
- (d) Plywood
- (e) Glass
- (f) Cement
- (g) Marbles, Granite and Tiles
- (h) Timber
- (i) Paints.

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 para 192 of the budget speech for the year 2008-09, it was proposed to impose a surcharge of 10% under the Kerala Surcharge on Taxes Act on the big retail chains, including direct marketing chains who import more than 50% of the goods from outside the state, whose turnover exceeds rupees five crore per annum and seventy-five per cent of whose sales are directly to consumers. Government is empowered to issue notification to exempt class of dealers from the levy of surcharge under section 3(IA) of the Act.

This notification is intended to achieve the above object.