

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

GO (P) No.1/2007/TD

Dated, Thiruvananthauram,3rd,January,2007

SRO No.9/2007.- In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963, read with sub-section(5) of section 98 of Kerala Value Added Tax Act,2003, the Government of Kerala, having considered it necessary in the public interest so to do, hereby make an exemption in respect of the purchase tax payable under Section 5A of the said Act on the turnover of purchase of Rubber Wood used in the manufactures of other products by the Rubber Wood Processing Units within the State for the period from 01.04.1997 to 19.03.2004 subject to the condition that manufactured goods shall be liable to tax either under Kerala General Sales Tax Act, 1963 or under the Central Sales Tax Act, 1956

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

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)

Based on the request of Rubber Wood Processing Units, Government have decided to exempt the Rubber Wood Processing Units from purchase tax to be paid as per Section 5A of the KGST Act, 1963 for the period from 01.04.1997 to 19.03.2004.

This notification is intended to achieve the above object.