

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.196/2009/TD Dated, Thiruvananthapuram, 5th November, 2009.

S.R.O.No.923/2009.- In exercise of the powers conferred by sub-section (2) of section 10A of the Kerala Tax on Luxuries Act, 1976 (32 of 1976), the Government of Kerala, hereby appoint the Inspecting Asst. Commissioners appointed by the Government under sub-section (2) of section 3 of the Kerala General Sales Tax Act, 1963 (15 of 1963) and sub-section (3) of section 3 of the Kerala Value Added Tax Act, 2003 to be the assessing authorities for the purpose of section 10A of the Kerala Tax on Luxuries Act, 1976 within their respective jurisdiction.

By order of the Governor,

P. MARA PANDIAN,

Principal 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 appoint the Inspecting Assistant Commissioners of the Commercial Taxes Department to be the assessing authorities for the purpose of section 10A of the Kerala Tax on Luxuries Act, 1976.

This notification is intended to achieve the above object.

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