

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

GO(P) No.223/07/TD

Dated, Thiruvananthapuram, 13th Nov.2007

SRO No..946/07.- In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963) read with sub-section (5) of Section 98 of Kerala Value Added Tax Act, 2003 (30 of 2004), Government of Kerala having considered it necessary in the public interest so to do hereby, rescind the notification issued as per GO(P) No. 43/2005/TD Dated 31st March 2005 and published as SRO No.316/05 dated 31st March 2005 in the Kerala Gazette Extraordinary No. 676 dated 31st March 2005 and exempt manufacturers of and subsequent sellers of Centrifuged latex and Crumb rubber from payment of tax payable under the Kerala General Sales Tax Act,1963 on the sales or purchase turnover of Centrifuged latex and Crumb rubber on condition that purchase tax has been levied and collected on the purchase turnover of field latex used for the manufacture of Centrifuged latex and Crumb rubber under the Kerala General Sales Tax Act,1963,

Tax if any, collected shall be paid over to Government and Tax if any already paid shall not be refunded.

This notification shall be deemed to have been in force during the period from 10th October, 2001 to 31st March 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

As per SRO No. 316/05 issued post facto for the period from 10th October, 2001 to 31st March 2004 to avoid double taxation on Centrifuged latex and Crumb rubber, several manufacturers of Centrifuged latex and Crumb rubber started claiming refund of the purchase tax paid by them on the purchase turnover of field latex used for the manufacture of Centrifuged latex and Crumb rubber. The intention of Government was to avoid double taxation and therefore, Government have decided to rescind SRO 316/05 and to allow exemption to manufacturers and subsequent dealers of Centrifuged latex and Crumb rubber on the sales or purchase turnover of Centrifuged latex and Crumb rubber on condition that the field latex used for the manufacture of the commodities had subjected to purchase tax under the KGST Act, 1963.

This notification is intended to achieve the above object