

GOVERNMENT OF KERALA  
Taxes (B) Department

NOTIFICATION

GO (P) No.114/07/TD                      Dated, Thiruvananthapuram, 7<sup>th</sup> May, 2007

**SRO No.411/2007.** In exercise of the powers conferred by Section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), read with sub-section (5) of Section 98 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala having considered it necessary in the public interest so to do, hereby make the following further amendments to notification issued in GO(P) No. 68/06/TD Dt. 3<sup>rd</sup> July, 2006 and published as SRO No. 491/06 in the Kerala Gazette Extra ordinary No. 1111, Dated, 04.07.2006 namely:-

AMENDMENT

In the said notification after the words “tax payable by tea planters “the symbol and words “/Bought Leaf Factories” and after the words “subject to the condition that the Planter” the symbol and words “/Bought Leaf Factories” shall be inserted.

This notification shall be deemed to have come into force on the first day of April 2002

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)

In the para 158 of the Budget Speech 2007-08 Government have announced an exemption in respect of tax payable by bought leaf factories under the Kerala General Sales Tax Act, 1963 (15 of 1963) on the turnover of sale of tea for export when sold through auction at the auction center of Kochi subject the Bought Leaf Factories producing certificate from the auctioneer /broker undertaking the liability to tax thereon.

This notification is intended to achieve the above object.