

No.C1-39155/14/CT

Office of the Commissioner of
Commercial Taxes
Tax Towers, 8th Floor
Killipalam, Karamana – P.O.
Thiruvananthapuram 695002
Dtd.13-02-2015

From

The Commissioner

To

All Deputy Commissioners
Commercial Taxes Dept.

Sir,

Sub:- Rubber price stabilization scheme – Govt. order – Forwarding of
– reg.

Ref:- 1) G.O.(P) No.207/2014/TD dtd.22-12-2014 of Taxes (B) Dept.
2) G.O.(P) No.16/2015/TD dtd.21-01-2015 of Taxes (B) Dept.

A copy each of the Government Orders cited above is enclosed
herewith. You are instructed to ensure that the benefit is actually passed on
to agriculturist.

Yours faithfully,
Sd/-
Joint Commissioner (General)
for COMMISSIONER

Encl: As above.

// Approved for Issue //


Superintendent

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GOVERNMENT OF KERALA

Abstract

Taxes Department- Formulation of Rubber Price Stabilization Scheme - Procedure for the implementation of the Scheme - Prescribed- Orders issued.

TAXES (B) DEPARTMENT

G.O.(P) No. 207/2014/TD Dated, Thiruvananthapuram, 22/12/2014.

Read:- G.O.(P)No. 204/2014/TD dated, 20.12.2014.

ORDER

In the wake of drastically falling prices of rubber in the market, Government have decided to formulate a Scheme viz., 'Rubber Price Stabilization Scheme' to encourage farmers to increase the production of rubber by ensuring fair market price to them.

2. Under the scheme Government will ensure that agriculturists will get a minimum price equivalent to Rs.130 per kilogram for the variety RSS 4, minus the admissible deductions explained below. The aforesaid figure of Rs.130 per kilogram is computed as the international price prevailing on the date of announcement of the scheme plus twenty percent Import duty plus the purchase tax at the rate of 5%, rounded off to the nearest multiple of ten rupees.

3. This scheme will be available from 20th December 2014 to 31st March 2015. As per the Government order read above all varieties of natural rubber have been exempted from the tax payable under Kerala Value Added Tax for the above said period. The Daily Reference Price (DRP) for the scheme will be the daily Bangkok market price published by Rubber Board daily plus 20% Import duty. If the DRP is lesser than Rs. 130 Kg for RSS 4 grade rubber, the differential amount will be reimbursed to the dealer from the Rubber Price Stabilization Fund (RPSF) created for this purpose.

4. The following types of dealers are eligible for claiming reimbursement from the RPSF under this scheme.

a) the last purchaser within the state purchasing RSS 4 rubber having E-Form issued by Rubber Board and also having VAT registration in the capacity as manufacturer;

b) dealers making interstate sale of RSS grade 4 rubber with the support of N2-Form issued by the Rubber Board (where such transport of rubber shall be supported by online declaration in Form 15 and also Form 8F).

5. The purchases made by the aforesaid dealers shall be from agriculturists or dealers giving them a minimum price of Rs. 130/Kg (minus an amount not more than Rs.1.50/kg in case of purchase from dealer) for RSS grade 4 rubber supported by invoices (date wise) in the prescribed form under Kerala Value Added Tax Act namely Form No. 8 or 8E and shall contain the details of the grade of rubber purchased, quantity purchased, the purchase value and the DRP on each day.

6. Though all varieties of natural rubber is exempted from tax during the period of operation of the scheme, every dealer making claim under this scheme shall file monthly return uploading the details of purchase bills/sales bill as the case may be.

7 The following procedure for claim of re-imbursement as per the Scheme is prescribed.

a) Any of the dealers eligible to claim reimbursement under this scheme shall make the claim before the Deputy Commissioners of the district in which he is registered under KVAT Act.

b) The claim petition shall include details of daily purchases made along with the quantity of the rubber purchased and the amount paid on this purchase.

Sl. No.	Invoice No. with date (only invoices of purchases of RSS 4 Rubber)	Name and address of the dealer with TIN /Agriculturist from whom purchased	Invoice value	Value of the specified rubber as per this scheme (DRP)
	Total			

c) Along with the claim petition the dealer shall also file an affidavit containing the aforesaid details with solemn statements that all the

details stated above are true and correct and in case it is found that it is incorrect he shall repay the amount reimbursed from the RPSF with penalty up to the rate of 300% of the amount so reimbursed.

d) The Deputy Commissioner before whom the claim petition has been filed shall reimburse the amount due from the RPSF within 15 days of its receipt, on the basis of the affidavit filed by the dealer eligible to claim such reimbursement. Thereafter he shall cause a verification of the claim through the assessing authority and obtain a report from him within 10 days of the filing of the claim petition. The Deputy Commissioner shall also make a random verification of the bills on which the claims are made. The dealer shall be bound to refund any amount received by him in excess of his eligible claim.

e) Necessary Funds will be provided in a new Head of account under the Major Head 2040 for reimbursement under the 'Rubber Price Stabilization Scheme'.

8. The claim will be made in the prescribed format which is annexed to this Government order.

(By order of the Governor)

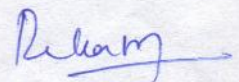
Rabindrakumar Agarwal
Secretary to Government

To

- ✓ The Commissioner of Commercial Taxes, Thiruvananthapuram.
- The Agricultural Production Commissioner.
- The Managing Director, Rubber Board. (with C/L)
- The Principal Accountant General (SGSA), Kerala, Tvpm.
- The Accountant General (ERSA/ A&E), Kerala, Tvpm.
- The Agriculture Department.
- Stock File / Office Copy.

- Copy to :-
1. Private Secretary to Chief Minister.
 2. Private Secretary to Minister for Finance.
 3. Private Secretary to Minister for Agriculture.
 4. Personal Assistant to Additional Chief Secretary (Finance)
 5. C.A to Secretary (Agriculture)
 6. C.A to Secretary (Taxes)

Forwarded / By order



Section Officer

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Annexure

To

The District Deputy Commissioner,

I am submitting herewith the following details for claim under the rubber price stabilization scheme as per G.O. No.

Sl. No.	Invoice No. with date (only invoices of purchases of RSS 4 Rubber)	Name and address of the dealer with TIN /Agriculturist from whom purchased	Invoice value	Value of the specified rubber as per this scheme (DRP)
Total				

Total amount eligible for reimbursement under the Scheme

Certificate

Certified that:

1. I have accounted all these purchases in the books of accounts and the returns filed under Kerala Value Added Tax Act.
2. That all information furnished above are true to the best of my knowledge information and belief.

Authorised signatory



GOVERNMENT OF KERALA

Abstract

Taxes Department- Formulation of Rubber Price Stabilization Scheme -
Modified - Orders issued.

TAXES (B) DEPARTMENT

G.O.(P) No.16/2015/TD Dated, Thiruvananthapuram, 21 /01/2015.

- Read:-
1. G.O.(P)No. 204/2014/TD dated, 20.12.2014.
 2. G.O.(P)No. 207/2014/TD dated, 22.12.2014.
 3. Minutes of the meeting held on 31/12/2014.
 - 4.Representation received from the Tyre Companies.

ORDER

As per the G.O read as 2nd paper above Government have formulated 'Rubber Price Stabilization Scheme' to encourage farmers to increase the production of rubber by ensuring fair market price to them. The scheme was formulated in such a way that agriculturists will get a minimum price equivalent to Rs.130 per kilogram for the variety RSS 4, grade rubber. It has been interalia stated in the G.O read as 2nd paper above that if the DRP is lesser than Rs. 130 Kg for RSS 4 grade rubber, the differential amount will be reimbursed to the dealer from the Rubber Price Stabilization Fund (RPSF) created for this purpose. Necessary Funds will be provided in a new Head of account of Commercial Taxes Department under the Major Head 2040 for reimbursement under the 'Rubber Price Stabilization Scheme'. The procedure for claim of reimbursement was also been specified in the G.O read as 2 paper above.

2. Subsequently a meeting was held on 31/12/2014 with the representatives from Indian Rubber Dealers Federation, Tyre Companies, and agriculturalists by the Chief Secretary to discuss about the issues relating to the implementation of 'Rubber Price Stabilization Scheme'. The representation putforth by the Tyre companies has also been examined. Based on the minutes read as third paper above and considering the representation read as 4th paper above it has been decided to amend the G.O read as 2nd paper above as follows.

(i) Rubber Price Stabilization Fund formed as per the G.O read as 2nd above in dispensed with, w.e.f 1.1.2015 to simplify the Rubber Price Stabilisation Scheme.

(ii) Rubber Board will publish Daily Reference Price (DRP) showing Bangkok price separately. If there is an intervening gap due to holidays etc., the DRP on the previous date will be taken as the reference. The condition of rounding of nearest multiple of ten as referred in the G.O 2nd above is dispensed with.

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(iii) The purchase will be made by dealers/companies from agriculturalist at Daily Reference Price, with deductions not exceeding ₹ 1.50/- as stipulated in the Government Order 2nd above

(iv) The online delivery note in Form 15 as is stipulated at para 4(b) of the GO read as 2nd paper above is not made mandatory.

(v) Government advises Manufacturers and Dealers to actively intervene in the local market to purchase more from rubber growers, and the Manufacturers advised to resort to import substitution with natural rubber from Kerala.

(vi) The scheme will be evaluated after 31st March.

3. The G.O read as 2nd above stands modified to this extent.

(By order of the Governor)

W.R.Reddy

Principal Secretary to Government

To

The Commissioner of Commercial Taxes, Thiruvananthapuram.

The Agricultural Production Commissioner.

The Chairman, Rubber Board, Kottayam. (with C/L)

The Principal Accountant General (SGSA), Kerala,
Thiruvananthapuram.

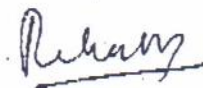
The Accountant General (ERSA/ A&E), Kerala,
Thiruvananthapuram.

The Agriculture Department.

✓ Stock File / Office Copy.

- Copy to :-
1. Private Secretary to Chief Minister.
 2. Private Secretary to Minister for Finance.
 3. Private Secretary to Minister for Agriculture.
 4. Personal Assistant to Additional Chief Secretary (Finance)
 5. C.A to Principal Secretary (Taxes)
 6. C.A to Secretary (Agriculture)

Forwarded/By Order



Section Officer