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**GOVERNMENT OF KERALA  
Taxes (B) Department  
NOTIFICATION**

G.O.(P) No.170/2011/TD. *Dated, Thiruvananthapuram, 16<sup>th</sup> November, 2011*

S.R.O. No.717/2011.— In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala having considered it necessary in the public interest so do to, hereby make the following further amendment to the Notification issued under G.O.(P) No.47/2005/TD dated 31<sup>st</sup> March, 2005 and published as S.R.O.No.319/2005 in the Kerala Gazette Extraordinary No.683 dated 31<sup>st</sup> March, 2005, namely:-

**AMENDMENT**

In the said notification, in clause (2), in sub-clause (i), in item (d), for the figures and symbols “24.75%”, the figures and symbols “25.44%”, shall be substituted.

This notification shall have effect on and from the 17<sup>th</sup> day of November, 2011.

By order of the Governor,

A. AJITH KUMAR,  
*Secretary to Government*

**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purpose.)

On the hike of price of petrol by Rs.1.82 per litre with effect from 4<sup>th</sup> November, 2011, in order to avoid the additional burden to the consumers, on account of the sales tax, Government have reduced the rate of tax of petrol from 25.42% to 24.75% with effect from 6<sup>th</sup> November, 2011, vide G.O.(P) No.164//2011/TD dated 5<sup>th</sup> November, 2011, to make it revenue neutral. Now, the price of petrol have been reduced by Rs.1.85 per litre with effect from 16<sup>th</sup> November, 2011. In order to restore the revenue neutral rate, the rate of tax on petrol other than naphtha have to be increased from 24.75% to 25.44%. Accordingly, Government have decided to reduce refix the rate of tax on Petrol other than naphtha under the Kerala General Sales Tax Act, 1963, by amending S.R.O.No.319/2005 with effect from the 6<sup>th</sup> November, 2011.

The notification is intended to achieve the above object.