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

G.O.(P) No.213/2010TD.

*Dated, Thiruvananthapuram, 16<sup>th</sup> August, 2010.*

**S.R.O. No.840/2010.**-- In exercise of the powers conferred by Section 92 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala hereby make the following rules further to amend the Kerala Value Added Tax Rules, 2005 issued by notification under G.O.(P) No.42/2005/TD dated 31<sup>st</sup> March, 2005 and published as S.R.O.No.315/2005 in the Kerala Gazette Extraordinary No.675 dated 31<sup>st</sup> March, 2005, namely:--

**RULES**

01. *Short title and commencement.*— (1) These Rules may be called the Kerala Value Added Tax (Third Amendment) Rules, 2010.

(2) They shall come into force at once.

02. *Amendment of the Rules.*— In the Kerala Value Added Tax Rules, 2005, in rule 21A, for sub-rule (2), the following sub-rule shall be substituted, namely:--

“(2) Every Green Card holder shall be entitled to the following facilities, namely:-

- a) Clearance of consignments at the check posts on priority basis;
- b) Priority in issue of statutory forms like Delivery Notes, Salesman Permits and Registration of Branches;
- c) Grant of Value Added Tax refund without pre-audit”.

By order of the Governor,

P. MARA PANDIYAN,  
*Principal Secretary to Government.*

**Explanatory Note**

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

Government has decided to give preferential treatment to Green Card holders ‘on a priority basis’. This has necessitated amendment in Kerala Value Added Tax Rules, 2005.

This notification is intended to achieve the above object.