

**KERALA GAZETTE  
EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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Vol.LVI      Thiruvananthapuram, Thursday 28<sup>th</sup> July, 2011

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No.1454

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

G.O.(P) No.92/2011/TD.

*Dated, Thiruvananthapuram, 25<sup>th</sup> July, 2011.*

S.R.O.No.466/2011. – 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 an exemption in respect of the tax payable under section 5 of the Kerala General Sales Tax Act, 1963 on the sale of bronze articles received as offering from the devotees by the Travancore Devaswom Board.

This notification shall be deemed to have been in force from the 1<sup>st</sup> day of April, 2004 till the 31<sup>st</sup> day of March, 2005.

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

By order of the Governor,

V.P. Joy,  
*Secretary to Government.*

**Explanatory Note**

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

The Government have decided to grant tax exemption on the sale of bronze articles effected by the Travancore Devaswom Board during the period from the 1<sup>st</sup> April, 2004 to the 31<sup>st</sup> March, 2005.

The notification is intended to achieve the above object.

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