

**KERALA GAZETTE**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

Vol.LVI (56)

Thiruvananthapuram, Wednesday 30<sup>th</sup> November, 2011

No.2264

**GOVERNMENT OF KERALA**

**Taxes (B) Department**

**NOTIFICATION**

G.O.(P) No.179/2011/TD.

*Dated, Thiruvananthapuram, 28<sup>th</sup> November, 2011.*

**S.R.O. No.759/2011.**— 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 to do, 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:-,

(1) after sub-clause (iii) of clause (2), the following sub-clause shall be inserted, namely:-

“(iv) on the turnover of sale of ‘high-flash high speed diesel oil’ or ‘marine gas oil’ included under serial number 1 of the Schedule to the Act, to foreign going vessels, other than fishing vessels for use as bunker fuel therein, from the rates specified against such goods in the schedule to the Act to half percent, subject to the condition that the selling dealer shall file,

(a) a declaration and undertaking as in Annexure IV;

(b) copy of the marine delivery receipt or bunker delivery note showing the name of the ship, the name and quantity of the fuel supplied, the date, time and place of supply, along with the name and address of the ship’s agent, the invoice number and date, duly signed and sealed by the Master or Chief Engineer of the ship acknowledging the supply and attested by the authorized signatory of the supplier;

(c) customs documents carrying proof of supply; and

(d) the invoice”;

Explanation:-- For the purposes of this sub-clause ‘high flash high speed diesel oil’ or ‘marine gas oil’ means high speed diesel oil having a flash point of 66 degree centigrade, or above”;

(2) after Annexure III the following Annexure shall be inserted, namely;-

Annexure IV

**DECLARATION AND UNDERTAKING**

(To be issued by the purchaser in Duplicate)

(For the concessional rate of tax vide sub-clause (iv) of clause (2) of S.R.O. No.319/2005 issued under the Kerala General Sales Tax Act, 1963.)

"This is to certify that I / We ..... (Name and full address of the dealer with registration number) have sold High Flash-High Speed Diesel Oil as per the details mentioned below to.....(Name and full address of the purchaser) at the reduced rate of tax under sub clause (iv) of clause 2 of the notification published as S.R.O.319/2005, issued under the Kerala General Sales Tax Act, 1963.

I am fully convinced of the fact that the purchaser of these goods is eligible for the reduced rate of tax as prescribed under sub clause (iv) of clause 2 of the said notification. In the event it is found otherwise or it has not been used for the purposes mentioned, I hereby undertake to pay over to the Government the differential tax amount without prejudice to the other penal action which may be taken against us.

**Details of goods sold**

<i>Sl. No.</i>	<i>Invoice No. &amp; Date</i>	<i>Marine delivery receipt No. &amp; date</i>	<i>Name of the ship</i>	<i>Name of agent</i>	<i>Description of goods sold</i>	<i>Sale value</i>	<i>Tax amount</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Place:

Date:

/ Seal /

Signature,

Name and status of the authorized signatory.".

By order of the Governor,

A. AJITHKUMAR,  
*Secretary to Government*

**Explanatory Note**

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

The Government have decided to reduce the tax rate on the sale of high flash high speed diesel to foreign going vessels, other than fishing vessels, for use as bunker fuel, to half per cent.

This notification is intended to achieve the above object.