

©
കേരള സർക്കാർ
Government of Kerala
2014



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2012-14

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 3 } Vol. III }	തിരുവനന്തപുരം, തിങ്കൾ	2014 ജനുവരി 20 20th January 2014	നമ്പർ } No. }
	Thiruvananthapuram, Monday	1189 മകരം 7 7th Makaram 1189 1935 പൗഷം 30 30th Pousha 1935	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 09/2014/TD. Dated, Thiruvananthapuram, 20th January, 2014.

S. R. O. No. 39/2014.—In exercise of the powers conferred by sub-section (1) of section 93 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 the following amendment in the Schedule to the said Act, namely:—

33/290/2014/DTP.

AMENDMENT

1. In the THIRD SCHEDULE to the Kerala Value Added Tax Act, 2003 (30 of 2004), to entry 98A, the following Note shall be inserted, namely:—

“Note:—For the sale of Domestic LPG by Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited, Bharat Petroleum Corporation Limited and their agencies, no tax shall be levied on the amount of subsidy granted by the Central Government to such Corporations and passed on to the consumers during the sale of the same by the said Corporations and their agencies.”.

This notification shall be deemed to have come into force on and from the 1st day of January, 2014.

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 purport.)

The Central Government has implemented the Direct Benefit Transfer for LPG consumers (DBTL) relating to subsidy on Domestic Liquefied Petroleum Gas in Kerala. The Government intends to forego the tax on the subsidy amount of the price on Domestic Liquefied Petroleum Gas charged by the Oil Companies and their agencies from consumers, so as to grant benefit to the consumers. Therefore, Government have decided to amend the Schedule to the Kerala Value Added Tax Act, 2003.

The notification is intended to achieve the above object.