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കേരള സർക്കാർ Government of Kerala 2017



Regn. No. KERBIL/2012/45073 dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2015-17

## കേരള ഗസററ് KERALA GAZETTE

**@mwowoomo** EXTRAORDINARY

## ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത് PUBLISHED BY AUTHORITY

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## GOVERNMENT OF KERALA Taxes (B) Department NOTIFICATION

G.O. (P) No. 98/2017/TAXES.

18th August, 2017

Dated, Thiruvananthapuram, 2nd Chingam, 1193

27th Sravana, 1939.

S. R. O. No. 535/2017.—In exercise of the powers conferred under entry 145 of the Third Schedule to the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala hereby notify "plastic semi boxes and plastic pots manufactured out of recycled plastic waste" as environment friendly recycled products.

33/3075/2017/S-15.

This notification shall be deemed to have come into force on the 1st day of April, 2015.

Tax, if any, collected and paid will not be refunded.

By order of the Governor,

MINHAJ ALAM, Secretary to Government.

## **Explanatory Note**

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

As per entry 145 of the third schedule to Kerala Value Added Tax Act, 2003 (30 of 2004), Government have to notify environment friendly recycled products covered by the said entry. In pursuance to the above, Government have decided to notify the "plastic semi boxes and plastic pots manufactured out of recycled plastic waste" as environment friendly recycled products.

The notification is intended to achieve the above object.