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**GOVERNMENT OF KERALA  
TAXES (B) DEPARTMENT**

**NOTIFICATION**

G.O.(P) No. 41/2012/TD

*Dated, Thiruvananthapuram 23<sup>rd</sup> March, 2012.*

**S.R.O. No. 185 / 2012.**— In exercise of the powers conferred by sub-Section 1 of Section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963) read with sub-section (1) of section 3 of the Kerala Surcharge on Taxes Act, 1957 (11 of 1957) and subsection (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 surcharge payable under sub-section 1 of section 3 of the Kerala Surcharge on Taxes Act, 1957 (11 of 1957) by a dealer in foreign liquor holding FL.1 License under the Abkari Act, 1 of 1077 and the rules made there under on the tax payable under subsection (1) of section 5 of the Kerala General Sales Tax Act, 1963 on and from the 1<sup>st</sup> day of May, 2001 to the 31<sup>st</sup> day of March, 2002 and on and from 1<sup>st</sup> day of October, 2002 to the 31<sup>st</sup> day on August, 2003. The amount, if any, already paid shall be adjusted against the surcharge to be paid for the financial year 2002-2003 and 2003-2004, respectively..

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 the general purport)

As per notification s issued under G. O. (P) No. 27/2002/TD, dated 30<sup>th</sup> March, 2002 and published as S. R. O. No. 202/2002 in Kerala Gazette Extraordinary No. 380 dated 30<sup>th</sup> March, 2002, G. O. (P) No. 56/2003/TD, dated 31<sup>st</sup> March 2003 and published as S. R. O. No. 325/2003 in the Kerala Gazette Extraordinary No. 603 dated 8<sup>th</sup> April, 2003 and as per notification issued under G. O. (P) no. 39/2004/TD, dated 27<sup>th</sup> March, 2004 and published as S. R. O. No. 303/2004 in the Kerala Gazette Extraordinary no. 780 dated 29<sup>th</sup> March, 2004, the Government had exempted the Kerala State Beverages Corporation as a dealer in foreign liquor holding FL. 9 license under the Abkari Act 1 of 1077 and the rules made there under from the payment of surcharge on the sales tax payable by them under subsection (1) of section 3 of the Kerala Surcharge on Taxes Act, 1957 on the sales tax payable under section 5 of the Kerala General Sales Tax Act, 1963 from the 1<sup>st</sup> May 2001 to the 31<sup>st</sup> March, 2002 and from the 1<sup>st</sup> October, 2002 to the 31<sup>st</sup> March, 2003 and from the 1<sup>st</sup> April, 2003 to the 31<sup>st</sup> August, 2003, respectively. As per paragraph 217 of the Budget speech, 2010-11, it has been clarified that the exemption for surcharge payable to the Kerala State Beverages Corporation Limited will be applicable in *toto* irrespective of the nature of the license granted under the Abkari Act 1 of 1077. In order to give statutory validity to the decision, Government have decided to issue notification to exempt a dealer in foreign liquor holding FL. 1 License also from the payment of surcharge by giving effect on and from the 1<sup>st</sup> day of May, 2001 to the 31<sup>st</sup> day of March, 2002 and from the 1<sup>st</sup> October, 2002 to the 31<sup>st</sup> August 2003,

The notification is intended to achieve the above object.