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കേരള സർക്കാർ
Government of Kerala
2015



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 88/2015/TD. Dated, Thiruvananthapuram, 14th May, 2015
30th Medam, 1190.

S. R. O. No. 310/2015.—In exercise of the powers conferred by section 92 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala, hereby make the following rules further to amend the Kerala Value Added Tax Rules, 2005 issued by notification under G. O. (P) No. 42/2005/TD, dated 31st March, 2005 and published as S. R. O. No. 315/2005 in the Kerala Gazette Extraordinary No. 675 dated 31st March, 2005, namely:—

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33/1940/2015/S-19.

RULES

1. *Short title and commencement.*—(1) These Rules may be called the Kerala Value Added Tax (Amendment) Rules, 2015.

(2) This shall be deemed to have come into force on 21st June, 2014.

2. *Amendment of the Rules.*—In the Kerala Value Added Tax Rules, 2005, in Form No. 47A, for the words, brackets and symbol “(Name and Full address of the purchaser directly/through agent with identification number, if any, with TIN)”, the words bracket and symbol “(Name and Full address of the purchaser directly/through agent)” shall be substituted.

By order of the Governor,

DR. W. R. REDDY,
Principal Secretary to Government.

Explanatory Note

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

In Form 47A, appended to the Kerala Value Added Tax Rules, 2005, the purchaser viz. the coastal cargo vessels or their agents has to quote Tax payers Identification Number under Kerala Value Added Tax Act, 2003 which would otherwise make them ineligible for concessional tax rate for Furnace Oil. Mandatory registration under the Kerala Value Added Tax Act, 2003 (30 of 2004) for the purchaser is not practical and was not the intention of the Government. Hence the Government have decided to amend Form No. 47A suitably.

The notification is intended to achieve the above object.
