

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

NOTIFICATION

G.O.(P) No.69/2009/TD.

Dated, Thiruvananthapuram 20th April, 2009

S.R.O.No.330/2009.- In exercise of the powers conferred by Section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963) read with sub-section (5) of Section 98 of 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 tax payable under Kerala General Sales Tax Act, 1963 by Industrial Undertakings on the turnover of purchase of industrial raw materials, plant and machinery (including components), spare parts, tools and consumables in relation thereto other than petroleum products to 100% Export Oriented Units.

This notification shall be deemed to have come into force on the 1st day of January 2000.

Tax, if any, already levied and collected shall be paid over to Government and tax, if any already paid over to Government shall not be refunded.

By Order of the Governor

P. MARA PANDIYAN,
Principal Secretary to Government

Explanatory Note

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

Industrial Units were given exemption from sales tax on the turnover of sale of industrial raw materials, plant and machinery (including components), spare parts, tools and consumables in relation thereto other than petroleum products to 100% Export Oriented Units for a period of five years from the date of commercial production vide notification issued in G.O.(P) No.179/99/TD dated 31st December, 1999 and published as SRO.No.1090/99 in Kerala Gazette Extraordinary No.2431 dated 31st December, 1999. But vide SRO.No.319/2005 all the earlier notifications issued under Section 10 of the Kerala General Sales Tax Act, 1963 was superseded with effect from 1st April, 2005. Now Government have decided to issue a fresh notification giving exemption in respect of turnover of purchase of industrial raw materials, plant and machinery (including components), spare parts, tools and consumables in relation thereto other than petroleum products to 100% export oriented units.

This notification is intended to achieve the above object.