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Government of Kerala  
2016



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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|                        |   | 1191 മേടം 29<br>29th Medam 1191      |                      |
|                        |   | 1938 വൈശാഖം 22<br>22nd Vaisakha 1938 |                      |
|                        |   |                                      |                      |

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 56/2016/TD. Dated, Thiruvananthapuram, 27th April, 2016  
14th Medam, 1191.

**S. R. O. No. 371/2016.**—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 in 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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## RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Value Added Tax (Amendment) Rules, 2016.

(2) They shall come into force at once.

2. *Amendment of the Rules.*—In the Kerala Value Added Tax Rules, 2005,—

In Rule 19, in sub-rule (2) after the clause (h), the following clause shall be inserted, namely:—

(i) Fixed Deposit of nationalised and scheduled banks.

By order of the Governor,

DR. V. K. BABY,

*Special Secretary to Government.*

#### **Explanatory Note**

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

Government has decided to accept receipts of fixed deposit issued by nationalised banks as Security Deposit as a part of simplification of registration under KVAT Act.

This notification is intended to achieve the above object.