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

NOTIFICATION

G.O.(P) No. 109/2012/TD

Dated, Thiruvananthapuram 19th June, 2012.

S.R.O. No. 460 / 2012.— WHEREAS, in exercise of the powers conferred by subsection (5) of section 8 of the Central Sales tax Act, 1956 (Central Act 74 of 19), the Government of Kerala, vide notification issued under G.O. (P) No. 12.1991.TD dated 31st July, 1991 and published as S. R.O. No. 1014/1991 in the Kerala Gazette Extraordinary No. 949 dated 31st July, 1991, had directed, in the public interest, that the rate of tax payable under the said Act by any dealer having place of business in the State of Kerala in respect of the sales by him in the course of interstate trade or commerce shall be at two per cent in respect of power tillers.

AND WHEREAS, the Government of Kerala, as per notification issued under G.O.(P) No. 157/1993/TD dated 3rd November, 1993 and published as S. R.O. No. 1731/1993 in the Kerala Gazette extraordinary No. 1124 dated 4th November, 1993, have issued a consolidated notification specifying the goods eligible to get concession under sub-section 9) of section 8 of the Central Sales Tax Act, 19 (Central Act 74 of 19), including power tiller, by superseding all the earlier notifications issued in this respect including the notification published as S. R. O. No. 1014/1991;

AND WHEREAS, as per notification issued under G. O. (P) No. 48/2005/TD dated 31st March, 2005 and published as S.R.O. No. 320/2005 in the Kerala gazette extraordinary No. 84 dated 31st March, 2005, all earlier notifications issued under subsection (5) of section 8 of Central Sales Tax Act, 19 (Central Act 74 of 19) were rescinded;

ANDWHEREAS, M/s Kerala Agro Machinery Corporation Ltd. (a Government of Kerala Undertaking) continued to collect Central sales Tax on power tillers at the reduced rate of two per cent even after 1st April, 2005 upto 31st May, 2008;

ANDWHEREAS, M/s Kerala Agro Machinery Corporation Ltd. Have requested the Government to restore the rate of two per cent of Central sales tax payable under said Act for the period from 1st April, 200 upto 31st May, 2008;

Now, THEREFORE, in exercise of the powers conferred by sub-section (0) of section 8 of the Central Sales tax Act, 19 (Central Act 74 of 19), the Government of Kerala, having considered it necessary in the public interest so to do, hereby reduce the rate of Central sales tax payable under the said Act, but not collected, by M/s Kerala Agro Machinery Corporation Ltd. having place of business in the State of Kerala, in respect of the sale conducted by them in the course of interstate trade or commerce from any such place of business, in respect of power tillers, from four per cent to two per cent for the period on and from the 1st day of April, 2005 to the 31st day of May, 2008, subject to production of C Form.

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

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)

The Government have decided to reduce the rate of Central Sales Tax payable under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) by M/s Kerala Agro Machinery Corporation Ltd., having place of business in the State of Kerala in respect of the sales conducted by them in the course of interstate trade or commerce, from any such place of business, in respect of power tillers from four percent to two percent for the period on and from the 1st day of April, 2005 to the 31st day of May, 2008, subject to production of C – Form, taking into consideration that they had been getting such benefit during several years prior to the 1st April, 2005 and also that it is not possible to collect the enhanced rate of tax for the sales already conducted by them, which is a Government of Kerala Undertaking.

The notification is intended to achieve the above object.