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Government of Kerala
2014



Regn.No. KERBIL/2012/45073
dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2012-14

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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	Tuesday	1936 ശ്രാവണം 21	
		21st Sravana 1936	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 128/2014/TD. *Dated, Thiruvananthapuram, 12th August, 2014.*

S. R. O. No. 468/2014.—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 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 tax payable under the Kerala General Sales Tax Act, 1963 on the turnover relating to the transfer of goods involved in the execution of works contract awarded by Government of Kerala and its agencies under clause (iv) of sub-section (1) of section 5 of the said Act by the Kerala Books and Publications Society engaged in printing and supplying on contract basis for the period from 1st April, 2002 to 31st March, 2005.

This exemption shall not apply to the private works engaged by the Kerala Books and Publications Society.

Tax, if any, already collected shall be paid over to Government and tax, if any, already 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 its general purport.)

Government have decided to grant exemption for the period from 1st April, 2002 to 31st March, 2005 from sales tax payable by the Kerala Books and Publications Society under the Kerala General Sales Tax Act, 1963, subject to the condition that the exemption shall apply only to the works awarded by Government and its agencies and shall not apply to the private works engaged by the Kerala Books and Publications Society.

The notification is intended to achieve the above object.