

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

NOTIFICATION

G.O.(P) No. 164/2012/TD

Dated, Thiruvananthapuram 18th September, 2012.

S.R.O. No. 635 / 2012.— 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 and 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:--

RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Value Added Tax (Amendment) Rules, 2012.

(2) They shall come into force at once.

2. *Amendment of the Rules.*-- In the Kerala Value Added tax Rules, 2005,--

(1) in rule 12 (c), in sub-rule (4),--

(a) after the words "other than fishing vessels", the words "either directly or through their agents holding valid license issued by the Director General of Shipping, Government of India, for the supply of bunker" shall be inserted.

(b) In term (ii) after the words "bunker delivery note", the words issued by oil company or their agents holding valid license issued by the Director General of Shipping, Government of India, for the supply of bunker" shall be inserted

(2) in Form No. 47, in the first paragraph, after the words and brackets "(name and full address or the purchaser)", the words " directly/through agent" shall be inserted.

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 clarify that the concessional rate of tax on the sale of fuel and lubricants to foreign going vessels will be applicable on the sales made through intermediary agents of the dealer also.

The notification is intended to achieve the above object.