No.C1-10760/07/CT

Office of the Commissioner Commercial Taxes, Thiruvananthapuram, Dated:21-07-2007.

## CIRCULAR NO.29/07

Sub:- Commercial Taxes Department- Payment of tax at Compounded rate under KGST Act, 1963 and KVAT Act,2003 — Bar attached Hotels -Date of filing of option- 2007-08 - extended –reg.

Section 7 of the KGST Act, 1963 and Section 8(c) (ii) of KVAT Act, 2003 provides for payment of tax at compounded rate by bar attached hotels. Date of filing of option for availing the said facility for the year 2007-08 was on or before 30<sup>th</sup> April 2007.

It is decided to give one more opportunity for availing this said facility to the said category by extending the date of filing of option.

In these circumstances the date of filing option for payment of tax at compounded rate under section 7 of KGST Act, 1963 and section 8 of the KVAT Act, 2003 in respect of the above category for the year 2007-08 stands extended up to 31<sup>st</sup> July, 2007.

COMMISSIONER

То

All Concerned