

No.C1-13484/2015/CT

Office of the Commissioner of  
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Dtd.14 / 02 / 2017

**CIRCULAR No.02 / 2017**

Sub:- KVAT Act, 2003 – Tax on natural rubber – Invalidation of notification – reg.

Ref:- 1) S.R.O.No.796/2014 dtd.20-12-2014  
2) Govt. Lr.No.705098/B3/2016/TD dtd.21-11-2016.

As per the notification 1<sup>st</sup> read above, the Government had exempted 'natural rubber and its variants' from the tax payable under the Kerala Value Added Tax Act, 2003 for the period from 20<sup>th</sup> day of December, 2014 to 31<sup>st</sup> March, 2015.

Now, as per the reference 2<sup>nd</sup> cited, the Government has clarified that since the notification had not been introduced in the Assembly, the said notification became infructuous and void and informed to take further actions. As such, natural rubber and its variants as scheduled in the said notification become taxable as it stood before 20<sup>th</sup> Dec., 2014.

In the above circumstances, all assessing authorities are hereby instructed to take appropriate actions to assess the turnover of said commodities for the period from 20-12-2014 to 31-03-2015.

All Deputy Commissioners should acknowledge the circular.

  
COMMISSIONER