

C1-3295/2010/CT

Office of the Commissioner
Commercial Taxes
Thiruvananthapuram
Dated 21-01-2012.

CIRCULAR : 01/2012

SUB: KGST Act – reduction in tax rate - High Flash High Speed Diesel for bunkering – error in Notification issued – modified directions - reg.

REF: SRO 759/2011

As per SRO.759/2011 published under Notification G.O.(P) No.179/2011/TD dated 28/11/11 in Kerala Gazette Extraordinary No. 2264 dated 30th November 2011, Government has reduced the KGST rate on the sale of High Flash High Speed Diesel to foreign going vessels, other than fishing vessels for use as bunker fuel to 0.5%.

In page No.2 of the Notification, in Annexure IV, below the heading 'DECLARATION AND UNDERTAKING' it is stated as 'To be issued by the purchaser in Duplicate'. This ought to have been as 'To be filed by the seller in Duplicate'.

To remove the difficulty caused in the field operation owing to the anomaly occurred and for proper administration of the Act it is hereby instructed that the words "To be issued by the purchaser in Duplicate" in the Notification shall be read as "To be filed by the seller in Duplicate". Errata to the Notification will be issued in due course.

COMMISSIONER