

C3/15106/10/CT

Office of the Commissioner,
Commercial Taxes, Kerala,
Thiruvananthapuram.
Dated 8/2/2012.

ERRATA TO THE CLARIFICATION ORDER No.C3/15106/10/CT DATED 19/4/2011.

1. In the Order No. C3/15106/10/CT dated 19/4/2011, in Para No. 4, it was clarified that 'A Government contractor has to pay tax at the rate of 4% of the whole contract amount U/s 8(a), as per the first proviso to Section 8(a) of the Kerala Value Added Tax Act, 2003, for the years 2009 - 2010 and 2010 - 2011'.

2. The first proviso to sub-clause (ii) of Section 8(a) of the Kerala Value Added Tax Act, 2003 reads, *'Provided that notwithstanding anything contained in sub-clause (ii), the compounded tax payable by any works contractor under this clause in respect of works contracts awarded by the Government of Kerala, Kerala Water Authority or Local Authorities shall be four percent of the whole contract amount.'*

3. Hence the error occurred in Para No. 4 of the Clarification Order cited supra is hereby rectified as follows:

'A works contractor has to pay compounded tax at the rate of 4% of the whole contract amount in respect of works contracts awarded by the Government of Kerala, Kerala Water Authority or Local Authorities as per the **first proviso to sub-clause (ii) of Section 8(a)** of the Kerala Value Added Tax Act, 2003, for the years 2009 - 2010 and 2010 - 2011'.

The erratum will be appended to the clarification cited above.

Abdul Jabbar.V.K
Joint Commissioner (General)
O/o CCT

T.V. Kamala Bai
Joint Commissioner (Law)
O/o CCT

To

Sri. C.M. Abdul Khader,
PWD Contractor,
Cherkala,
PO Chengala,
Kasaragod - 671 541.