

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O (P) NO.48/ 05/ TD Dated, Thiruvananthapuram, 31.03 2005

S.R.O. No. 320 / 2005.- In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act,1956 (Central Act 74 of 1956), the Government of Kerala, having considered it necessary in public interest so to do, hereby rescind all earlier notifications issued under sub-section (5) of section 8 of the said Act, and which are in force as on the day preceding the date of coming into force of this notification.

The rescindment of the said notifications shall not affect its previous operation on the day preceding the date of coming into force of this notification, and anything done or any action taken in accordance with the said notifications for the period up to the date of supersession shall be deemed to have been validly done as if the said notifications were in force.

This notification shall come into force on the date of coming into force of the Kerala Value Added Tax Act, 2003 (30 of 2004),

By order of Governor,

P MARA PANDIYAN.

Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport)

The notifications issued earlier under sub-section (5) of section 8 of the Central Sales Tax Act,1956 (Central Act 74 of 1956) have become irrelevant in the context of implementation of the Kerala Value Added Tax Act, 2003 (30 of 2004). So Government have reviewed all these notifications and have decided to rescind all such notifications.

This notification is intended to achieve the above object.