

**S.R.O. No.: 325/ 2005.** In exercise of the powers conferred under sub section (1) of section 46 of the Kerala Value Added Tax Act, 2003 (30 of 2004) read with Rule 66 of the Kerala Value Added Tax Rules, 2005, the Government of Kerala hereby direct the setting up of Checkpost and erection of barricade in the State of Kerala, with a view to prevent or check evasion of tax under the Act in the State and for the control of movement of goods and regulation of passage of goods across the State border and notify that the Checkpost already established under Section 29 of the Kerala General Sales Tax Act read with rule 35 of the Kerala General Sales Tax Rules 1963 shall be deemed to be the Checkposts notified under the provisions of the Kerala Value Added Tax Act, 2003 and that the area and boundaries of the checkpost established under Kerala General Sales Tax Act, 1963 shall be deemed to be notified area in relation to the Check Posts established under the Kerala Value Added Tax, 2003 also.

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

By order of Governor,

**P. MARA PANDI YAN,**

Secretary to Government.

#### **Explanatory Note**

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

Government have decided to notify the area and boundaries of Checkpost under Section 46 read with Rule 66 of the Kerala Value Added Tax Act with effect from the date of commencement of the Kerala Value Added Tax Act, 2003 and to treat the Checkpost already established under the Kerala General Sales Tax Act and Rules as those established under the Kerala Value Added Tax Act 2003 also with effect from such date.

This notification is intended to achieve the above object.