

GOVERNMENT OF KERALA  
Taxes (B) Department

NOTIFICATION

GO (P) No.119/2007/TD          Dated, Thiruvananthapuram, 10.05.2007

**SRO No.417/2007.**- In exercise of the powers conferred by Section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), read with sub-section (5) of Section 98 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala, having considered it necessary in the public interest so to do hereby make an exemption in respect of the tax payable under sub-section (2) of Section 5 of the Kerala General Sales Tax Act, 1963 by dealers on the turnover of sale of edible oil sold under their brand name, after purchases them from;

- a) manufacturers in state of Kerala who enjoys sales tax exemption under notification SRO 1729/93, or
- b) importers or other dealers in the state of Kerala, and tax have been paid on such goods at the first point of sale under Kerala General Sales Tax Act, 1963.

This notification shall be deemed to have in force on and from 01.04.98 to 31.3.2004.

Tax if any, already collected shall be paid over to government and tax if any already paid shall not be refunded.

By order of the Governor  
Secretary to Government

Explanatory Note

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

In the Budget Speech 2007-08 Government have announced to grant exemption of tax payable under sub-section (2) of Section 5 of the Kerala General Sales Tax Act, 1963 to dealers who purchased edible oil from manufacturers in Kerala or from importers and sold it under their own brand name for the period from 01.04.98 to 31.3.2004.

This notification is intended to achieve the above object.