

No.C1-31464/07/CT

Office of the Commissioner  
Commercial Taxes,  
Thiruvananthapuram,  
Dated:26-09-2007.

**CIRCULAR NO.42/07**

Sub:- Commercial Taxes Department- Payment of tax at Compounded rate under KVAT Act,2003 — Section 8(c )(i) –Cooked food - - Date of filing of option- 2005-06, 2006-07 and 2007-08 - extended – reg.

Read;- Govt letter No 17878/B1/2007/TD dated 5-9-2007

Section 8(c ) (i) of KVAT Act,2003 provides for payment of tax at compounded rate by dealers in cooked food and beverages. Date of filing of option for availing the said facility was on or before 30<sup>th</sup> April of the respective years

Now Government as per letter read above have decided to extend date of filing of option for the years 2005-06, 2006-07 and 2007-08.

In these circumstances the date of filing option for payment of tax at compounded rate under section 8(c)(1) of the KVAT Act, 2003 in respect of the above category for the years 2005-06, 2006-07 and 2007-08 stands extended up to 31<sup>st</sup> October 2007.

COMMISSIONER

To

All Concerned