

## Taxes (B) Department

### NOTIFICATION

G.O.(P) No.46/2005/TD.

Dated, Thiruvananthapuram, 31.3.2005

S.R.O.No..2005. In exercise of the powers conferred by sub section (3) of section 3 of the Kerala Value Added Tax Act 2003 (Act 30 of 2004), Government of Kerala hereby appoint the following officers mentioned in column (2) of the Schedule with Head Quarters specified in column (3) and the functional jurisdiction in column (4) for performing various functions under the said Act.

### SCHEDULE

Sl.No.	Designation of officer	Head Quarters	Functional Jurisdiction
(1)	(2)	(3)	(4)
1	Commissioner	Thiruvananthapuram	All the function under the Kerala Value Added Tax Act,2003
2.	Joint Commissioner	-do-	All the functions assigned by the Commissioner
3.	Joint Commissioner (Law)	Ernakulam	-do-
4.	Deputy Commissioner (General)	Thiruvananthapuram	-do-
5.	Deputy Commissioner (Audit & Inspection)	-do-	-do-
6.	Deputy Commissioner (Legal Wing)	-do-	-do-
7.	Deputy Commissioner (Interstate Investigation)	-do-	-do-
7a.	Deputy Commissioner (Intelligence )	-do-	-do-
8.	Deputy Commissioner (Intelligence)	Ernakulam	-do-
9.	Deputy Commissioner (Intelligence )	Kozhikode	-do-
10.	Deputy Commissioner (Audit Assessment)	Thiruvananthapuram	-do-
11.	Deputy Commissioner	Kottayam	-do-

(Audit Assessment),			
12. Deputy Commissioner	Ernakulam		-do-
(Audit Assessment)			
13. Deputy Commissioner	Palakkad		-do-
(Audit Assessment.)			
14. Deputy Commissioner	Kozhikode		-do-
(Audit Assessment)			
15. Deputy Commissioner			
(Audit Assessment)	Kannur		-do-
16. Deputy Commissioner	Thiruvananthapuram		-do-
17. -do-	Kollam		-do-
18. -do-	Alappuzha		-do-
19. -do-	Kottayan		-do-
20. -do-	Idukki		-do-
21. -do-	Ernakulam		-do-
22. -do-	Mattancherry		-do-
23. -do-	Trissur		-do-
24. -do-	Palakkad		-do-
25. -do-	Kozhikode		-do-
26. -do-	Malappuram		-do-
27. -do-	Kannur		-do-
28. -do-	Kasargod		-do-
29. Deputy Commissioner			
(Appeals)	Kollam		-do-
30. -do-	Ernakulam		-do-
31. -do- 1	-do-		-do-
32. -do-	Kozhikode		-do-
33. Asst. Commissioners			
(Special Circle)	Thiruvananthapuram		-do-
34. -do- 1	-do-		-do-
35. -do-	Kollam		-do-
36. -do- 1	-do-		-do-
37. -do-	Pathanamthitta		-do-
38. -do-	Alappuzha		-do-
39. -do-	Kottayam		-do-
40. -do-	Idukki		-do-
41. -do- (Special Circle-I)	Ernakulam		-do-
42. -do-	1 -do-		-do-
43. -do-	2 -do-		-do-
44. -do- (Special Circle-II)	-do-		-do-
45. -do-	1 -do-		-do-
46. -do-	2 -do-		-do-
47. -do- (Special Circle-III)	-do-		-do-

48.	-do-		1 -do-	-do-
49.	-do-		Mattancherry	-do-
50.	-do-	(Special Circle Produce)	-do-	-do-
51.	-do-		Trissur	-do-
52.	-do-		Palakkad	-do-
53.	-do-		Malappuram	-do-
54.	-do-		Kozhikode	-do-
55.	-do-	1	-do-	-do-
56.	-do-		Wyanad	-do-
57.	-do-		Kannur	-do-
58.	-do-		Kasargod	-do-
59.Asst. Commissioner				
	(Audit Assessment)		Thiruvananthapuram	-do-
60.	-do-	1	-do-	-do-
61.	-do-		Kollam	-do-
62.	-do-	1	-do-	-do-
63.	-do-		Pathanamthitta	-do-
64.	-do-		Alappuzha	-do-
65.	-do-	1	-do-	-do-
66.	-do-		Kottayam	-do-
67.	-do-	1	-do-	-do-
68.	-do-		Idukki at Kattapana	-do-
69.	-do-		Ernakulam	-do-
70.	-do-	1	-do-	-do-
71.	-do-	2	-do-	-do-
72.	-do-	3	-do-	-do-
73.	-do-		Mattancherry	-do-
74.	-do-	1	-do-	-do-
75.	-do-		Trissur	-do-
76.	-do-	1	-do-	-do-
77.	-do-		Palakkad	-do-
78.	-do-	1	-do-	-do-
79.	-do-		Malappuram	-do-
80.	-do-		Kozhikode	-do-
81.	-do-	1	-do-	-do-
82.	-do-		Kannur	-do-
83.	-do-		Kasargod	-do-
84. Inspg. Asst. Commissioner Thiruvananthapuram				
85.	-do-		Neyyattinkara	-do-
86.	-do-		Kollam	-do-
87.	-do-		Kottarakara	-do-
88.	-do-		Pathanamthitta	-do-
89.	-do-		Alappuzha	-do-
90.	-do-		Chengannur	-do-

91.	-do-	Kottayam	-do-
92.	-do-	Pala	-do-
93.	-do-	Kattapana	-do-
94.	-do-	Devikulam	-do-
95.	-do-	Ernakulam	-do-
96.	-do-	Mattancherry	-do-
97.	-do-	Muvattupuzha	-do-
98.	-do-	Trissur	-do-
99.	-do-	Irinjalakuda	-do-
100.	-do-	Palakkad	-do-
101.	-do-	Chittur	-do-
102.	-do-	Malappuram	-do-
103.	-do-	Kozhikode	-do-
104.	-do-	Wayanad	-do-
105.	-do-	Kannur	-do-
106.	-do-	Kasargod	-do-

Inspg. Asst. Commissioner (CTCP)

107	IAC(CTCP)	Thiruvananthapuram	Amaravila	-do-
108	-do-	Walayar	Palakkad	-do-
109	-do-	Bengra Manjeswaram	Kasargod	-do-

Inspg. Asst. Commissioner (Intelligence)

110	IAC(I)	Thiruvananthapuram	Thiruvananthapuram	-do-
111	„	Kollam	Kollam	-do-
112	-do-	Kottayam	Kottayam	-do-
113	-do-	Idukki	Idukki	-do-
114	-do-	Ernakulam	Ernakulam	-do-
115	-do-	Trissur	Trissur	-do-
116	-do-	Palakkad	Palakkad	-do-
117	-do-	Kozhikode	Kozhikode	-do-
118	-do-	Kannur	Kannur	-do-
119	-do-	Kasargod	Kasargod	-do-

Inspg. Asst. Commissioner (Investigation Branch)

120	IAC(IB)	Thiruvananthapuram	Thiruvananthapuram	-do-
121	-do-	Ernakulam	Ernakulam	-do-
122	-do-	Palakkad	Palakkad	-do-
123	-do-	Kozhikode	Kozhikode	-do-

Inspg. Asst. Commissioner (Commercial Investigation)

124	IAC(CI)	Thiruvananthapuram	Thiruvananthapuram	-do-
Commercial Tax Officer (CTO)				
125.	CTO. 1 <sup>st</sup> Circle,	Thiruvananthapuram	Thiruvananthapuram	-do-
126.	„ 1	-do-	-do-	-do-
127.	„ 2 <sup>nd</sup> Circle,	Thiruvananthapuram	-do-	-do-
128.	„ 1	-do-	-do-	-do-
129.	3 <sup>rd</sup> Circle,	Thiruvananthapuram	-do-	-do-
130	„ 1	-do-	-do-	-do-
131	„	Attingal	Attingal	-do-
132	„	-do-	-do-	-do-
133	„	Neyyattinkara	Neyyattinkara	-do-
134	„	-do-	-do-	-do-
135	„	Nedumangadu	Nedumangadu	-do-
136	„	AIT & CTO Thiruvananthapuram	Thiruvananthapuram	-do-
137	„	Works Contract)	-do-	-do-
138	„	-do-	-do-	-do-
139	„	CTCP Amaravila	Amaravila	-do-
140.	„	1 <sup>st</sup> Circle Kollam	Kollam	-do-
141	„	2 <sup>nd</sup> Circle Kollam	-do-	-do-
142	„	3 <sup>rd</sup> Circle	-do-	-do-
143	„	Karunagapally	Karunagapally	-do-
144	„ 1	-do-	-do-	-do-
145	„	Kottarakara	Kottarakara	-do-
146	„	Punalor	Punalor	-do-
147	„	Kundara	Kundara	-do-
148	„	Chathanur	Chathanur	-do-
149	„	Anchal	- Anchal	-do-
150	„	AIT&CTO , Kottarakara	Kottarakara	-do-
151	„	Works Contract	Kollam	-do-
152	„	(CTCP) Aryankavu	Aryankavu	-do-
153	„	Pathanamthitta	Pathanamthitta	-do-
154	„	Adoor	Adoor	-do-
155	„	Thiruvalla	Thiruvalla	-do-
156	„	AIT & CTO Ranni	Ranni	-do-
157	„	Works Contract	Pathanamthitta	-do-
158	„	1 <sup>st</sup> Circle Alappuzha	Alappuzha	-do-
159	„	1 -do-	-do-	-do-
160	„	2 <sup>nd</sup> Circle Alappuzha	-do-	-do-
161	„	Edathuva	Edathuva	-do-
162	„	Cherthala	Cherthala	-do-

163	„	Kayamkulam	Kayamkulam	-do-
164	„	Mavelikkara	Mavelikara	-do-
165	„	Haripad	Haripad	-do-
166	„	AIT&CTO Alappuzha	Alappuzha	-do-
167	„	AIT&CTO Kuthiyathodu	-do-	-do-
168	„	Chengannur	Chengannur	-do-
169	„	Works Contract	Alappuzha	-do-
170	„	1 <sup>st</sup> Circle Kottayam	Kottayam	-do-
171	„ 1	-do-	-do-	-do-
172	„	2 <sup>nd</sup> Circle Kottayam	-do-	-do-
173	„ 1	-do-	-do-	-do-
174	„ 2	-do-	-do-	-do-
175	„	1 <sup>st</sup> Circle Changanacherry	Changanacherry	-do-
176	„ 1	-do-	-do-	-do-
177	„	2 <sup>nd</sup> Circle, -do-	-do-	-do-
178.	„	Ponkunnam	-do-	-do-
179.	„ 1	-do-	-do-	-do-
180.	„	Pala	Pala	-do-
181.	„ 1	Pala	Pala	-do-
182.	„ 2	Pala	-do-	-do-
183.	„	Vaikom	Vaikom	-do-
184.	„	Ettumannor	Ettumanoor	-do-
185.	„ 1	-do-	-do-	-do-
186.	„	AIT&CTO, Kottayam	Kottayam	-do-
187.	„	AIT &CTO Pala	Pala	-do-
188.	„	AIT&CTO Kanjirapally	Kanjirapally	-do-
189.	„	Works Contract	Kottayam	-do-
190.	„	1 <sup>st</sup> Circle, Thodupuzha	Thodupuzha	-do-
191.	„	2 <sup>nd</sup> Circle, -do-	-do-	-do-
192.	„	Kattapana	Kattappana	-do-
193.	„	Nedukandam	Nedukandam	-do-
194.	„	Vandiperiyar	Vandiperiyar	-do-
195.	„	Peerumade	Peerumadu	-do-
196.	„	Adimali	Adimali	-do-
197.	„	Devikulam	Devikulam	-do-
198.	„	Works Contract	Kattapana	-do-
199.	„	(CTCP) Kumily	Kumily	-do-
200.	„	1 <sup>st</sup> Circle, Ernakulam	Ernakulam	-do-
201.	„ 1	-do-	-do-	-do-
202.	„	2 <sup>nd</sup> Circle Ernakulam	-do-	-do-
203.	„ 1	-do-	-do-	-do-
204.	„	3 <sup>rd</sup> Circle. Ernakulam	-do-	-do-
205.	„ 1	-do-	-do-	-do-
206.	„	4 <sup>th</sup> Circle Ernakulam	-do-	-do-
207.	„ 1	-do-	-do-	-do-
208.	„ 2	-do-	-do-	-do-

209.	„	1 <sup>st</sup> Circle. Trippunithura	Tirppunithura	-do-
210.	„	1 -do-	-do-	-do-
211.	„	2 <sup>nd</sup> Circle. Trippunithura	Trippunithura	-do-
212.	„	1 -do-	-do-	-do-
213.	„	1 <sup>st</sup> circle. Kalammassery	Kalamassery	-do-
214.	„	1 -do-	-do-	-do-
215.	„	2 -do-	-do-	-do-
216.	„	2 <sup>nd</sup> Circle. Kalammassery	-do-	-do-
217.	„	1 -do-	-do-	-do-
218.	„	2 -do-	-do-	-do-
219.	„	Works Contract	Ernakulam	-do-
220.	„	1 -do-	-do-	-do-
221.	„	1 <sup>st</sup> Circle, Mattancherry	Mattancherry	-do-
222.	„	1 -do-	-do-	-do-
223.	„	2 <sup>nd</sup> Circle, Mattancheery	-do-	-do-
224.	„	1 -do-	-do-	-do-
225.	„	Aluva	Aluva	-do-
226.	„	1 -do-	-do-	-do-
227.	„	Angamali	Angamali	-do-
228.	„	1 -do-	-do-	-do-
229.	„	North Parur	North Parur	-do-
230.	„	Kothamangalam	Kothamangalam	-do-
231.	„	1 <sup>st</sup> Circle Perumbavoor	Perumbavoor	-do-
232.	„	2 <sup>nd</sup> circle, Perumbavoor	-do-	-do-
233.	„	Muvattupuzha	Muvattupuzha	-do-
234.	„	Works Contract	Mattancherry	-do-
235.	„	1st circle Trissur	Trissur	-do-
236.	„	2 <sup>nd</sup> circle. Trissur	-do-	-do-
237.	„	3 <sup>rd</sup> Circle. Trissur	-do-	-do-
238.	„	4 <sup>th</sup> Circle Trissur	-do-	-do-
239.	„	Chalakydy	Chalakydy	-do-
240.	„	Irijalakuda	Irinjalakuda	-do-
241.	„	1 -do-	-do-	-do-
242.	„	Kodungaloor	Kodungaloor	-do-
243.	„	Chavakkad	Chavakkad	-do-
244.	„	1 -do-	-do-	-do-
245.	„	Kunnakulam	Kunnankulam	-do-
246.	„	Vadakkancherry	Vadakkancherry	-do-
247.	„	AIT&CTO Trissur	Trissur	-do-
248.	„	Works Contracts	Trissur	-do-
249.	„	1 <sup>st</sup> circle Palakkad	Palakkad	-do-
250.	„	1 -do-	-do-	-do-
251.	„	2 -do-	-do-	-do-
252.	„	3 -do-	-do-	-do-
253.	„	2 <sup>nd</sup> circle, Palakkad	-do-	-do-
254.	„	1 -do-	-do-	-do-

255.	„	2	-do-	-do-	-do-
256.	„	3	-do-	-do-	-do-
257.	„	4	-do-	-do-	-do-
258.	„		3 <sup>rd</sup> circle palakkad	-do-	-do-
259.	„	1	-do-	-do-	-do-
260.	„	2	-do-	-do-	-do-
261.	„		Chittur	Chittur	-do-
262.	„	1	-do-	-do-	-do-
263.	„		Ottapalam	Ottapalam	-do-
264.	„		Pattambi	Pattambi	-do-
265.	„		Mannarghat	Mannarghat	-do-
266.	„		AIT &CTO Chittur	Chittur	-do-
267.	„		AIT &CTO Alathur	Alathur	-do-
268.	„	1	-do-	-do-	-do-
269.	„		Works Contract	Palakkad	-do-
270.	„		CTCP Walayar	-do-	-do-
271.	„	„ 1	-do-	-do-	-do-
272.	„	„ 2	-do-	-do-	-do-
273.	„	„ 3	-do-	-do-	-do-
274.	„	„ 4	-do-	-do-	-do-
275.	„	„	(Admn) -do-	-do-	-do-
276.	„		Manjeri	Malappuram	-do-
277.	„		Thirur	Thirur	-do-
278.	„		Thirurangadi	THirurangadi	-do-
279.	„		Perinthalmanna	Perinthalmanna	-do-
280.	„		Ponnani	Ponnani	-do-
281.	„		Nilambur	Nilambur	-do-
282.	„		AIT &CTO Manjeri	Malappuram	-do-
283.	„		Works contract	-do-	-do-
284.	„		1 <sup>st</sup> circle, Kozhikode	Kozhikode	-do-
285.	„	1	-do-	-do-	-do-
286.	„	2	-do-	-do-	-do-
287.	„		2 <sup>nd</sup> Circle, Kozhikode	-do-	-do-
288.	„	1	-do-	-do-	-do-
289.	„		3 <sup>rd</sup> Circle, Kozhikode	-do-	-do-
290.	„	1	-do-	-do-	-do-
291.	„	2	-do-	-do-	-do-
292.	„	3	-do-	-do-	-do-
293.	„		4 <sup>th</sup> Circle Kozhikode	-do-	-do-
294.	„	1	-do-	-do-	-do-
295.	„		5 <sup>th</sup> Circle, Kozhikode	-do-	-do-
296.	„	1	-do-	-do-	-do-
297.	„		Quilandy	Quialandy	-do-
298.	„		Vadakara	Vadakara	-do-
299.	„	1	-do-	-do-	-do-
300.	„	2	-do-	-do-	-do-

301.	„	Perambra	Perambra	-do-
302.	„	AIT &CTO Kozhikode	Kozhikode	-do-
303.	„	Works Contract	-do-	-do-
304.	„	Kalpetta	Wyanad	-do-
305.	„	AIT &CTO Kalpetta	-do-	-do-
306.	„	Manathavady	Manathavady	-do-
307.	„	AIT&CTO Sultan Bathery	Sultan Bathery	-do-
308.	„	Works COntract	Wayanad	-do-
309.	„	(CTCP) Muthanga	Wayanad	-do-
310.	„	1 <sup>st</sup> circle, Kannur	Kannur	-do-
311.	„	1 -do-	-do-	-do-
312.	„	2 <sup>nd</sup> Circle, kannur	-do-	-do-
313.	„	3 <sup>rd</sup> Circle, Kannur	-do-	-do-
314.	„	Thaliparamba	Thaliparamba	-do-
315.	„	1 -do-	-do-	-do-
316.	„	2 -do-	-do-	-do-
317.	„	AIT& CTO, Thaliparamba	-do-	-do-
318.	„	1 <sup>st</sup> Circle, Thalassery	Thalassery	-do-
319.	„	2 <sup>nd</sup> circle, Thalssery	Thalassery	-do-
320.	„	Kuthuparamab	Kuthuparamab	-do-
321.	„	Works Contract	Kannur	-do-
322.	„	Kasargod	Kasargod	-do-
323.	„	1 -do-	-do-	-do-
324.	„	Hosdurg	Hosdurg	-do-
325.	„	1 -do-	-do-	-do-
326.	„	AIT&CTO Hosdurg	-do-	-do-
327.	„	Works Contract	Kasargod	-do-
328.	„	(CTCP) Bengra Manjeswaram	-do-	-do-
329.	„	1 -do-	-do-	-do-
330.	„	2 -do-	-do-	-do-

Intelligence Officers (I.O)

331	I.O.	1 Thiruvananthapuram	Thiruvananthapuram	-do-
332	„	2 -do-	-do-	-do-
333	„	3 -do-	-do-	-do-
334	„	1 Kollam	Kollam	-do-
335	„	2 -do-	-do-	-do-
336	„	Pathanmthitta	Pathanmthitta	-do-
337	„	Alappuzha	Alappuzha	-do-
338	„	1 Kottayam	Kottayam	-do-
339	„	2 -do-	-do-	-do-
340	„	1 Idukki	Idukki	-do-
341	„	2 -do-	-do-	-do-
342	„	3 -do-	-do-	-do-
343	„	1 Ernakulam	Ernakulam	-do-

344	„	2	-do-	-do-	-do-
345	„	3.	-do-	-do-	-do-
346	„	1	Mattancherry	Mattancherry	-do-
347	„	2	-do-	-do-	-do-
348	„	1	Trissur	Trissur	-do-
349	„	2	-do-	-do-	-do-
350	„	1	Palakkad	Palakkad	-do-
351	„	2	-do-	-do-	-do-
352	„	3	-do-	-do-	-do-
353	„	4	-do-	-do-	-do-
354	„	5	-do-	-do-	-do-
355	„	6	-do-	-do-	-do-
356	„	1	Malappuram	Malappuram	-do-
357	„	2	-do-	-do-	-do-
358	„	1	Kozhikode	Kozhikode	-do-
359	„	2	-do-	-do-	-do-
360	„	3	-do-	-do-	-do-
361	„	4	-do-	-do-	-do-
362	„	1	Wyanad	Wyanad	-do-
363	„	2	-do-	-do-	-do-

Intelligence Officer (Investigation Branch)

365	I.O.(IB)		Thiruvananthapuram	Thiruvananthapuram	-do-
366	„		Kollam	Kollam	-do-
367	„		Alappuzha	Alappuzha	-do-
368	„		Kottayam	Kottayam	-do-
369	„		Idukki	Idukki	-do-
370	„		Ernakulam	Ernakulam	-do-
371	„		Mattancherry	Mattancherry	-do-
372	„		Trissur	Trissur	-do-
373	„		Palakkad	Palakkad	-do-
374	„		Malappuram	Malappuram	-do-
375	„	1	Kozhikode	Kozhikode	-do-
376	„	2	-do-	-do-	-do-
377	„		Kannur	Kannur	-do-
378	„		Kasargod	Kasargod	-do-

Assistant Commercial Tax Officers

379.	Assistant Commercial Tax officers,Commerical Tax Inspectors, Agricultural Income Tax and Commercial Taxes Inspectors, Agricultural Income Tax Inspectors, Intelligence Inspectors, Intelligence Inspectors (Investigation Branch),	-do-
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Intelligence Inspectors (Commercial Investigation)  
Junior Superintendents.

By order of the 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)

Government have decided to appoint and assign functions to all officers of the Commercial Taxes Department to exercise the functions under provisions of the Kerala Value Added Tax Act, 2003 (30 of 2004) with effect from 1<sup>st</sup> April, 2005.

This notification is intended to achieve the above object.

**Taxes (B) Department**  
**NOTIFICATION**

G. O. (P) No. 47/2005/TD

Dated, Thiruvananthapuram, 31.3.2005

**S.R.O. No. 319/2005-** In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 ( 15 of 1963) and in supersession of all earlier notifications issued under section 10 of the said Act granting exemptions and/ reduction in the rate, in respect of the tax payable under the Act, and which are in force on the day preceding the date of coming into force of this notification, the Government of Kerala, having considered it necessary in public interest so to do, hereby.-

- (1) make an exemption in respect of the tax payable under the said Act,-
- (i) by dealers in 'Aviation Turbine fuel' on their turnover of sales of 'Aviation Turbine Fuel filled into receptacles forming part of any aircraft registered in any other country (other than India) which is a party to the Convention on International Civil Aviation or which has entered into the agreement with India and operating a scheduled or non-scheduled International air service to or from India' subject to the condition that the dealer shall obtain and file requisition from the purchaser.
  - (ii) by dealers in 'Aviation Turbine fuel' on their turnover of sales of 'Aviation Turbine Fuel filled into international flights of Indian Airlines and Air India operating from the State of Kerala, subject to the condition that the seller shall file a certificate in Annexure I issued by the purchaser.
- (2) make a reduction in the rate of tax payable under the said Act,-
- (i) on the turnover of sale or purchase, as the case may be, of the following goods from the rates specified against such goods in the Schedule to the Act to the rates specified below against each:-

(a) Aviation turbine fuel:-	25%
(b) High Speed Diesel Oil:-	24%
(c) Motor sprit (including light diesel oil but excluding petrol, naphtha, aviation turbine fuel and high speed diesel oil):-	41%
(d) Petrol other than naphtha:-	28%
  - (ii) on the turnover of sale of petroleum products coming under serial number 1 of the schedule to the Act, for use in the generation and distribution of power, to Kerala State Electricity Board, National Thermal Power Corporation and power generating Public Sector Undertakings in the joint sector with capacity above 25 kilo watts, from the rates specified against such goods in the Schedule to the Act to four percent, subject to the condition that the seller shall file a certificate in Annexure II issued by the purchaser.
- (3) The supersession of the said notifications shall not affect:-
- (i) the operation of the notification issued in G O (P) 155/93/TD dated 3<sup>rd</sup> November, 1993 and published as SRO 1729/93 in the Kerala Gazette extraordinary No. 1112 dated 4<sup>th</sup> November 1993 as modified by notification issued in G O (P) 181/99/TD dated 31<sup>st</sup> December, 1999 and published as SRO 1092/99 in the Kerala Gazette extraordinary No.2433 dated 31<sup>st</sup> December, 1999 which was amended by notification issued in G O (P) 57/2000/TD dated 31<sup>st</sup> March, 2000 and published as SRO 295/2000 in the Kerala Gazette extraordinary No.618 dated 31<sup>st</sup> March, 2000, to the extent of finalizing the pending applications of industrial units for sales tax exemption filed in accordance with the said notifications and the exemption orders, if any, granted thereon shall be subject to the provisions of section 32 of the Kerala Value Added Tax Act, 2003 (30 of 2004),
  - (ii) the previous operation of other notifications 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.

**ANNEXURE -I**  
**CERTIFICATE**

(To be issued by the purchaser in duplicate)

Certified that I/We have purchased Aviation Turbine fuel from Sri/M/s .....(here enter the sellers and complete address) holding registration number .....(here enter the sellers registration number) during the month/financial year .....as per the particulars given below.

The said goods are filled/intended to be filled into international flights of Indian Airlines and/ Air India operating from the state of Kerala.

**PARTICULARS OF PURCHASE**

Sl.No	Number and Date of sale bill/invoice issued by the selling dealer	Quantity	Value
1	2	3	4

Signature and Name of Authorized signatory  
Name and Address of the purchaser

Place:-

Date:-

(Seal)

**ANNEXURE-II**  
**CERTIFICATE**

(To be issued by the purchaser in duplicate)

[For concessional rate of tax on the purchase of petroleum products coming under the schedule to the Kerala General Sales Tax Act, 1963 by KSEB/NTP/Power generating PSUs with > 25KW]

This is to certify that we have purchased the goods described herein from M/s (Name and full address of the seller) holding registration number (here enter the sellers registration number) during the month/financial year as per the particulars given below.

The said goods are filled/intended for use of (Here enter the name and full address of the organization with registration number)in the generation and distribution of power and that the capacity of the unit(s) is not less than 25 KW.

We also hereby undertake to pay over to Government the amount of tax concession received by us in case we fail to utilize the goods purchased for the purpose declared.

**PARTICULARS OF PURCHASE**

Sl.No	Number and date of sale bill/invoice issued by the selling dealer	Details of goods	Quantity	Value
1	2	3	4	5

Signature and Name of Authorized signatory  
Name and Address of the purchaser

Place:-

Date:-

(Seal)

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

**P MARA PANDIYAN**

By order of Governor

Secretary to Government

**Explanatory Note**

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

The notifications issued under section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963) granting exemptions and/reductions in the rate of tax in respect of certain goods and/persons have become irrelevant in the context of implementation of the Kerala Value Added Tax Act, 2003 ( 30 of 2004). Government also consider that some exemptions and/ reductions in the rate of tax in respect of petroleum products should continue. So Government have reviewed all these notifications and have decided to withdraw all such notifications and to issue a fresh notification covering only those goods and/persons which/who are hence forth eligible for exemption and/reduction in the rate of tax. Government have also decided that such withdrawal shall not affect the disposal of pending applications for sales tax exemption filed by the industrial units in accordance with such notifications issued under the industrial policy of the state.

This notification is intended to achieve the above object.

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**Taxes (B) Department**  
**NOTIFICATION**

G. O. (P) No. 48/2005/TD

Dated, Thiruvananthapuram, 31.3.2005

**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.

**Taxes (B) Department**  
**NOTIFICATION**

G. O. (P) No. 49/2005/TD

Dated, Thiruvananthapuram, 31.3.2005

**S.R.O. No. 321/2005.**- In exercise of the powers conferred by sub-section (1) of section 32 of the Kerala Value Added Tax Act, 2003 ( 30 of 2004), the Government of Kerala hereby order deferment of tax payable by any industrial unit to whom exemption in respect of the tax payable under the Kerala General Sales Tax Act, 1963 ( 15 of 1963) or the Kerala Surcharge on Taxes Act, 1957 ( 11 of 1957) had been granted or is due to be granted, under the industrial policy of the State, in accordance with the notification issued in G O (P) 155/93/TD dated 3<sup>rd</sup> November, 1993 and published as SRO 1729/93 in the Kerala Gazette extraordinary No. 1112 dated 4<sup>th</sup> November 1993, as modified by notification issued in G O (P) 181/99/TD dated 31<sup>st</sup> December, 1999 and published as SRO 1092/99 in the Kerala Gazette Extraordinary No.2433 dated 31<sup>st</sup> December, 1999 and notification issued in G O (P) 57/2000/TD dated 31<sup>st</sup> March, 2000 and published as SRO 295/2000 in the Kerala Gazette extraordinary No.618 dated 31<sup>st</sup> March, 2000, subject to the conditions and restrictions given below:-

- (1) The Small Scale Industrial Units and Medium & Large Scale industrial units to whom exemption in respect of the tax payable under the Kerala General Sales Tax Act, 1963 ( 15 of 1963) or the Kerala Surcharge on Taxes Act, 1957 (Act 11 of 1957) had been granted or is due to be granted in accordance with the said notifications shall, at their option and subject to the conditions specified herein be eligible for deferment of tax collected under the provisions of the Kerala Value Added Tax Act, 2003 ( 30 of 2004)
- (2) The units which are eligible for the deferment referred to in clause (1) shall be permitted to collect tax in accordance with the provisions of the Kerala Value Added Tax Act, 2003 ( 30 of 2004)
- (3)The deferment shall be for the unavailed portion of exemption in terms of quantum or period, as the case may be, out of that already sanctioned or to be sanctioned by the competent authority, in accordance with the notifications mentioned above.
- (4). Industrial Units which had already opted for deferment under para 6 of notification SRO 1729/93 shall be allowed to continue under the said provision till the expiry of the period mentioned therein. But units which had not originally opted for deferment under the said provision shall not be permitted to file fresh option for conversion of such exemption under para 6 of SRO 1729/93 into deferment. However, they shall be permitted to opt for deferment under this notification.
- (5) The unit shall furnish security bond in Form 6 prescribed under the Kerala Value Added Tax Rules 2005, with solvent sureties acceptable to the assessing authority, for the unavailed amount of exemption as on the date of coming into force of this notification..
- (6) The accumulated amount of such tax so deferred shall be ***treated as loan*** and shall be remitted to government in sixty equal monthly installments starting from the month following the month in which the unit ceases to be eligible for such deferment, with simple interest at the rate of 12% per annum. There shall be no interest on the accumulated tax so deferred during the eligible period of deferment. If any installment or installments are defaulted, penal interest at the rate of one percent per month or part thereof shall be charged for the amount so defaulted.
- (7) The Small Scale Industrial units claiming such deferment shall file an application in Annexure I, before the Deputy Commissioner concerned through the assessing authority and the Deputy Commissioner after verifying such details shall issue the order of deferment of tax in Annexure II. In the case of Medium and Large Scale Industries the orders of deferment shall be issued by the Deputy Commissioner (General), Commercial taxes, Thiruvananthapuram, on application by such units.
- (8) Disputes regarding the orders of deferment shall be heard and disposed of by the Commissioner.

ANNEXURE-I  
**APPLICATION**  
**FOR DEFERMENT OF TAX PAYABLE BY INDUSTRIAL UNITS**  
**[ Under Section 32(1) of the Kerala Value Added Tax Act, 2003 ]**

I/We hereby apply for deferment of tax under Section 32(1) of the Kerala Value Added Tax Act, 2003. The particulars in respect of the unit are furnished hereunder.

1	<b>Name and Address of the industrial unit</b>	
2	TIN/ Registration No. under KGST Act.	
3	Status	SSI Unit/Medium/Large Scale unit
4	Products manufactured	
5	No. and date of order of exemption issued under SRO 1729/93.	
6	Authority who issued the order	
7	Period of eligibility	
8	Maximum eligible amount of sales tax exemption sanctioned.	
9	Total sales tax exemption availed as on the date preceding the date of commencement of the KVAT Act,2003.	
10	Balance amount of sales tax exemption available as on the date of commencement of the KVAT Act,2003.	
11	Balance period of eligibility as on the date of commencement of the KVAT Act,2003.	From to
12	Details of security bond furnished	

I/We do hereby declare that the particulars furnished above are true and correct to the best of my/our knowledge information and belief.

Place  
Date

(Seal)

Name and signature of authorized signatory

Verification certificate by assessing authority

Certified that I have verified the particulars furnished above with reference to the assessment records of the unit and are found to be correct. The assessment status and the balance eligible sales tax exemption remaining at the credit of the unit and the balance period of eligible exemption are given below.

1	Assessment completed up to the year	
2	Total sales tax exemption sanctioned	
3	Balance amount of sales tax exemption carried forward as per the latest assessment order.(specify the year)	
4	Exemption claimed and allowed	

	subsequently as per returns filed (year wise details to be furnish) for the years in which assessments are pending.	
5	Balance amount of sales tax exemption remaining at the credit of the unit on the date of commencement of the KVAT Act, 2003.	
6	Balance period of eligibility	
7	Details of security bond furnished	
8	Remarks	

Place  
Date.

Name and signature of the Assessing Authority

For Office Use

**ANNEXURE II**  
Proceedings of the Deputy Commissioner /Deputy Commissioner (General)  
Present

Sub:- Kerala Value Added Tax Act, 2003 – Deferment of tax under section 32 – M/s -  
sanctioned – Orders – issued

Read:- (i)Application dated of M/s  
(ii) G O (P) /2005/TD dated (SRO /2005)

ORDER NO.

M/S.....holding TIN/ registration number ....under KGST Act, 1963.having been found eligible for deferment of tax under the notification read above is granted deferment of tax payable under the provisions of the Kerala Value Added Tax Act, 2003 subject to the conditions stipulated in the said notification for a total amount of Rs. ( Rupees..)

Or for the period from to

Deputy Commissioner  
Deputy Commissioner(General)

To  
M/s

Copy to;

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)

Government have decided to grant deferment of tax payable under the provisions of the Kerala Value Added Tax Act,2003 to those industrial units who have been granted or due to be granted sales tax exemption as per the provisions contained in SRO 1729/93.

This notification is intended to achieve the above object.

**Taxes (B) Department**  
**NOTIFICATION**

G. O. (P) No.52/2005/TD

Dated, Thiruvananthapuram, 31.3.2005

**S.R.O. No. 324 /2005.-** In exercise of the powers conferred by clause x of section 2 of the Kerala Value Added Tax Act, 2003 ( 30 of 2004), the Government of Kerala, having considered it necessary in public interest so to do, hereby notify that the goods mentioned below shall not come within the purview of the definition 'Capital goods' for the purpose of the said Act, namely:-

- (1) Air conditioners
- (2) Civil structure and immovable goods or properties.
- (3) Vehicles other than goods delivery vehicle.
- (4) Office furniture and fixtures and fittings, and office equipments.
- (5) Elevators( lift).
- (6) Computers other than those used for the purpose in normal business.
- (7) All kinds of cranes, earth movers, JCB, Excavators, Road rollers, concrete mixing machine and other similar machineries used in connection with supply of labour and services.
- (8) Building materials and fixtures used in construction activities.
- (9) Capital goods purchased prior to the date of commencement of the Kerala Value Added Tax, 2003 (30 of 2004).

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

**P MARA PANDIYAN,**

By order of Governor,

Secretary to Government.

**Explanatory Note**

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

Government have decided to notify the category of goods to be included in the negative list of goods which are to be excluded from the category of capital goods for the purpose of the Kerala Value Added Tax Act, 2003 ( 30 of 2004)

This notification is intended to achieve the above object.

**Taxes (B) Department**  
**NOTIFICATION**

G. O. (P) No. 51/2005/TD

Dated, Thiruvananthapuram, 31.3.2005

**S.R.O. No. 323 /2005.-** In exercise of the powers conferred by sub-section (3) of section 98 of the Kerala Value Added Tax Act, 2003 ( 30 of 2004), the Government of Kerala hereby permit the use of the registration certificates issued under the provisions of the Kerala General Sales Tax Act,1963 ( 15 of 1963) and also the following forms prescribed by the Kerala General Sales Tax Rules,1963 by any dealer to whom the provisions of the Kerala Value Added Tax Act, 2003 ( 30 of 2004) applies, till the thirtieth day of June, 2005, namely:-

- (i) Declaration in Form No.18A
- (ii) Delivery Note in Form No. 26
- (iii) Certificate of ownership in Form No. 27A
- (iv) Transit pass in Form No. 27C
- (v) Permit in Form No. 29
- (vi) Notice in Form No. 50
- (vii) Form of Summons in Form No. 51

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

**P MARA PANDIYAN,**

By order of Governor,

Secretary to Government.

**Explanatory Note**

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

Government have decided to permit the use of the registration certificates issued under the provisions of the Kerala General Sales Tax Act,1963 ( 15 of 1963) and also certain forms prescribed by the Kerala General Sales Tax Rules,1963 by any dealer to whom the provisions of the Kerala Value Added Tax Act, 2003 ( 30 of 2004) applies, till the thirtieth day of June, 2005.

This notification is intended to achieve the above object.

**Taxes (B) Department**

**NOTIFICATION**

G.O.(P) No: 53/2005/TD.

Dated, Thiruvananthapuram, 31.3.2005

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).

**P. MARA PANDIYAN,**

By order of Governor,

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.

**Taxes (B) Department**

**NOTIFICATION**

GO(P) No:54/2005/TD.

Dated, Thiruvananthapuram, 31.3.2005

S.R.O. No.:326/2005. In exercise of the powers conferred under sub section (2) of section 49 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government hereby notify the following officers of the Commercial Taxes Department, appointed under section 3 of the Kerala General Sales Tax Act 1963 (15 of 1963) as officers authorized for the purpose of section 49.

1. Inspecting Assistant Commissioner.
2. Inspecting Assistant Commissioner(Intelligence).
3. Inspecting Assistant Commissioner (Audit )
4. Inspecting Assistant Commissioner (Audit and Inspection)
5. Inspecting Assistant Commissioner (Investigation Branch)
6. Inspecting Assistant Commissioner(Commercial Investigation)
7. Assistant Commissioners (Assessment).

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 PANDIYAN,**  
Secretary to Government.

**Explanatory Note**

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

Government have decided to authorize the officers in the cadre of Assistant Commissioners of Commercial Taxes Department appointed under section 3 of the Kerala General Sales Tax Act for the purpose of section 49 of the Kerala Value Added Tax Act, 2003 with effect from the date of commencement of the Kerala Value Added Tax Act,2003 (30 of 2004).

This notification is intended to achieve the above object

Taxes (B) Department

NOTIFICATION

G.O(P) No.55/2005/TD.

Dated, Thiruvananthapuram, 31.3.2005

**SRO No : 327/2005.** In exercise of the powers conferred by section 33 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala hereby appoint the Inspecting Assistant Commissioners of the Commercial Taxes Department of all the districts in the State to exercise the functions of a Collector under the Kerala Revenue Recovery Act, 1968 (15 of 1968) for the purpose of recovery of arrears due under the Kerala Value Added Tax Act 2003, (30 of 2004) from the respective districts.

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 the 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.)

Government have decided to appoint the Inspecting Assistant Commissioners of all Districts, in the State to exercise the functions of a Collector under the Kerala Revenue Recovery Act 1968 (15 of 1968) for the purpose of realising the dues that may occur under the Kerala Value Added Tax Act 2003 (30 of 2004) in the respective districts..

This notification is intended to achieve the above object.

Taxes (B) Department

NOTIFICATION

G.O.(P) No 50/2005/TD.

Dated, Thiruvananthapuram, 31.3.2005

**S.R.O.No. 322/2005.** In exercise of the powers conferred under sub section (1) of section 47 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala hereby empower the Assistant Sales Tax Officers appointed under the Kerala General Sales Tax Act, 1963 to exercise of the powers of the Assistant Commercial Tax officers under the Kerala Value Added Tax Act,2003 (30 of 2004)

This notification shall come into force with effect from 1<sup>st</sup> April 2005.

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.)

Government have decided to empower officers of the Commercial Taxes Department not below the rank of Assistant Commercial Tax Officers to exercise the powers under section 47 of the Kerala Value Added Tax Act, 2003 (30 of 2004).

This notification is intended to achieve the above object.

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O(P) NO.19/05/TD

Dated, Thiruvananthapuram, 2005

S.R.O.No..139/2005:- In exercise of the powers conferred under sub-section (3) of section 1 of the Kerala Value Added Tax Act, 2003 (30 of 2004) the Government of Kerala hereby appointed the 1<sup>st</sup> April 2005 as the date on which the provisions of the said Act shall into force.

By order of the Governor

P.Marapandiyan  
Secretary to Government

Explanatory Note

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

As per sub-section (3) of section 1 of the Kerala Value Added Tax Act 2003, the provisions of the said Act shall come into force only from such date as the Government may be notification in the Gazette appoint.

The Government of Kerala have decided to give effect to the provisions of the Act with effect from 1<sup>st</sup> day of April 2005.

This notification is intended to achieve the above object.