



### **Explanatory Note**

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

In the Budget Speech for 2004-2005, the Government have announced to reduce the rate of tax on inter-state sale of coconut oil and coconut oil cake from 2% to 1% subject to the production of C Form/D Form by the purchaser.

This notification is intended to achieve the above object.