

GOVERNMENT OF KERALA  
Taxes (B) Department

G.O. (P) No.20/2004/TD

Thiruvananthapuram, dated 13th February 2004

S.R.O. No. 151/2004 – In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), 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 this Act, in relation to the industrial undertakings and other establishments, trading units and developers in the Special Economic Zones within the State of Kerala and consequently make the following amendments to the notification issued under G.O. (P) No.179/99/TD dated 31st December 1999 and published as S.R.O. No. 1090/99 in the Kerala Gazette Extraordinary No. 2431 dated the 31st December 1999, namely:-

**AMENDMENTS**

In the said Notification:-

(i) in Schedule I, after Serial No.67 and the entries relating thereto in columns (2), (3) and (4), the following serial number and entries shall, respectively, be inserted namely:-

"68. Industrial undertakings and other establishments, trading units and developers in the Special Economic Zone within the State of Kerala.	Sale of goods manufactured by them	NIL"
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(ii) in Schedule III, for Serial No.2 and the entries relating thereto, the following serial No. and entries shall, respectively, be substituted, namely:-

"2. Turn over of sale of buildings, materials, industrial inputs, plant & machinery including equipments, spares, tools and consumables in relation thereto, to industrial undertakings and other establishments, trading units and developers in the Special Economic Zones within the State of Kerala.	1. The seller shall obtain and produce a certificate in the form of Annexure-I from the purchaser. 2. The seller shall also obtain and produce a certificate to be obtained by the purchaser unit from the Development Commissioner concerned that the said unit is an industrial undertaking or other establishment/trading unit/developer in the Special Economic Zone and that the goods so purchased are for use by that unit".
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This notification shall be deemed to have come into force on the first day of July 2003.

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

By order of the Governor,  
Sd/-  
(Sajen Peter)  
Secretary to Government

**Explanatory Note**

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

As per Para 7 of the Special Economic Zone (SEZ) Policy of the Government approved in G.O. (Rt.) No.596/2003/ID dated 17th June 2003, the Government have decided to grant exemption from all State and local taxes and levies including sales tax, purchase tax, etc. to the Industrial units and other establishments, trading units and developers in the Special Economic Zone within the State, in respect of all taxes payable under the Act.

This notification is intended to achieve the above object.

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GOVERNMENT OF KERALA  
Taxes (E) Department

**ORDER**

GO (P) No.179/99/TD

Dated, Thiruvanthapuram, 31st December, 1999

**S.R.O. No.1090/99.** 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 the earlier notifications issued under section 10 and in force as on the 31st day of December, 1999, the Government of Kerala, having considered it necessary in the public interest so to do,

hereby make an exemption.

1. In respect of the tax payable under the Kerala General Sales Tax Act, 1963,-

- (i) by dealers on their turnover of sale of goods mentioned in column (2) of Schedule III to Industrial undertakings or manufacturers mentioned there in; and
- (ii) by industrial undertakings or manufacturers on their turnover of purchase of goods mentioned in column (2) of the said schedule subject to the conditions, if any, specified in column (3) thereof, against each;

**SCHEDULE III**

Goods, the Turnover of Sale of which to Industrial Undertaking Manufacturers/Dealers or as the case may be, the Turnover of Purchase of which by Industrial Undertakings/Manufacturers, is exempt under sub clause (3) of clause 1		
Sl No	Name of the Industrial undertaking/manufacturers to which such goods are Sold or by which such goods are purchased and the turnover which is exempted.	Conditions
1	2	3
2.	Turnover of sale of Industrial inputs Plant and machinery including components, spares, tools and consumables in relation thereto to industrial undertaking in the Kochi Export Processing Zone.	The seller shall obtain and produce a certificate in the form in the Annexure I from the purchaser.

Note: For the purpose of this Notification the term "Manufacture" shall mean the use of raw materials and production of goods, commercially different from the raw materials used. The term "Manufacture" shall not include mere packing, polishing, cleaning, grading, drying of goods, blending or mixing different varieties of the same goods, sawing, garbling, processing one form of goods into another form of the same goods by mixing with chemicals or gas, fumigation or any other process, conversion of rubber latex into centrifuged latex, raw rubber sheet, ammoniated latex, crepe rubber, crumb rubber or any other item falling under serial No.123 of the First schedule to the Schedule to the Kerala General Sales Tax Act, 1963 or treating the raw rubber in any form with chemicals to form a compound of rubber by whatever name the same is called

**Explanatory Note**

This notification shall come into force on the 1st day of January 2000.

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

Some of the notifications issued under section 10 of Kerala General Sales Tax Act, 1963 exempting goods/persons/institutions, from the levy of tax payable under the Ac have become irrelevant or obsolete. So Government have reviewed all these notifications and have decided to withdraw all the exemptions and issue a fresh notification covering only those goods/persons/institutions which are henceforth eligible for exemption, the above notification is intended to achieve this object.

**ANNEXURE 1  
CERTIFICATE**

(To be issued by the purchaser in duplicate)

1. I/We have purchased goods of the description given below from Sri/Messrs..... (here enter the seller's name and complete address) during the financial years .....

2. \*His/its Registration Certificate Number is ..... (here enter the seller's Registration Certificate Number)

He/it is not registered under the KGST Act.

The said goods is/are intended for:

\*(i) use in the manufacture of .....(here enter the name of goods intended to be manufactured) in the ..... (here enter name of the processing Zone wherever that is relevant).

\*(ii) Use in connection with anti-leprosy work (The institution is approved by the Director of Health Services, Kerala as per Order No.....) dated ..... (copy of which is attached)

\*(iii) Consumption by the elephants owned by .....(here enter the name and address of the Devaswom/religious institution).

**Particulars of goods purchased**

Sl.No.	Number & date of sale bill issued by the seller	Description of goods	Quantity Value
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The exemption is claimed under item of schedule of notification, SRO /99.

Name and status of the person  
signing the declaration

Place: Name of purchaser:  
Date: Registration Certificate No.....

(\*Strike out whichever is not applicable)

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**GOVERNMENT OF KERALA  
Taxes (E) Department  
ORDER**

G.O. (P) No.81/2001/TD

Dated, Thiruvananthapuram, 3rd July, 2001

**S.R.O. No...../2001**- In exercise of the powers conferred by Section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala, having considered it necessary in the public interest so to do, hereby make the following further amendments to the Notification issued in G.O.(P) No.179/99/TD dated 31st December, 1999 and published as SRO No. 1090/99 in the Kerala Gazette Extraordinary No.2431, dated 31st December, 1999, namely:-

**AMENDMENT**

In the said notification, in Schedule III, against serial number 2 in the entries in column (2) for the word "Kochi Export Processing Zone" the words "Cochin Special Economic Zone" shall be substituted.  
This notification shall be deemed to have come into force on the 1st day of November, 2000.

**By order of the Governor,**

**Dr. W.R.Reddy  
Secretary to Government.**

**Explanatory Note**

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

Government of India, Ministry of Commerce & Industry vide resolution No.6/8/99 EPZ dated 1-11-2000, converted the Cochin Export Processing Zone into Cochin Special Economic Zone with effect from 1st November 2000. In the circumstances Government have decided to accept the conversion and to make consequent amendment to the notification published as SRO 1090/99 for continuing the exemption given therein.

This notification is intended to achieve the above object.