

**GOVERNMENT OF KERALA
Taxes (B) Department**

NOTIFICATION

G.O. (P) No.21/2004/TD

Thiruvananthapuram, dated 13th February 2004

S.R.O. No. 152/2004 – In exercise of the powers conferred by section 12 of the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994), the Government of Kerala, having considered it necessary in the public interest so to do, hereby exempt the industrial undertakings and other establishments, trading units and developers in the Special Economic Zones within the State of Kerala from payment of tax under section 3 thereof and consequently make the following amendment to notification issued under G.O (P) No.102/03/TD dated 25th June 2003, and published as S.R.O. No. 583/2003 in the Kerala Gazette Extraordinary No. 1127 dated the 26th June 2003, namely:-

AMENDMENT

In the said Notification, in Schedule II, against serial No.7 for the entries in column (2), the entries "Industrial undertakings and other establishments, trading units and developers in the Special Economic Zones within the State of Kerala" shall be substituted.

This notification shall be deemed to have come into force on the first day of July 2003.

Tax if any, already collected shall 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 to Industrial units and other establishments, trading units and developers in the Special Economic Zone within the State, in respect of the tax payable under the Act.

This notification is intended to achieve the above object.

**GOVERNMENT OF KERALA
Taxes (B) Department
Notification**

GO (P) No.102/2003/TD

Dated, Thiruvananthapuram 25.6.2003

S.R.O. No.583/2003 In exercise of the powers conferred by section 12 of the Kerala Tax on Entry of Goods into Local Areas Act, 1994 (15 of 1994), and in supersession of the notifications mentioned in Schedule I, 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 section 3 of the said Act on the import of goods specified in the schedule to the Act by importers mentioned in column (2) of the schedule to this notification on their import of goods mentioned in column (3) subject to the conditions and restrictions, if any, against each schedule II.

Sl.No.	Name of importer	Name of goods	Conditions and restrictions
(1)	(2)	(3)	(4)
7	Units in Cochin Special Economic Zone	Any Goods	Nil
13	100% Export Oriented Units in the State including those registered under the STP/EHTP scheme of the Government of India	Any Goods	Nil

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)

Government have reviewed all notifications issued under Section 12 of the Kerala Tax on Entry of Goods into Local Areas Act, 1994 and have decided in the public interest, to issue a fresh consolidated notification superseding the notification specified in the schedule and covering those goods/importers eligible for exemption from the payment of Entry Tax.

This notification is intended to achieve the above object.