

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

GO(P) No.139/2007/TD Dated, Thiruvananthapuram.20th June, 2007

SRO.No.543/07 - In exercise of the powers conferred by clause (d) of sub section (1) of section 6 of the Kerala Value Added Tax Act, 2003 (30 of 2004), the Government of Kerala hereby make an amendment to the notification issued in GO(P) No.4/2006/TD dated the 21st January, 2006 and published as SRO No.82/2006 in the Kerala Gazette Extraordinary No.199 dated the 28th January, 2006, namely :-

AMENDMENT

In the said notification,-

- (1) for serial number 5 and entries against it in column (2) and (3), the following serial number and entries shall respectively be substituted, namely :-

“ 5 Coolers

(1) Water cooler	8418.69.20
(2) Coffee cooler	NA
(3) Walk – in- cooler and its parts	NA “ ;

- (2) in serial number 32,

- (a) in column (2), the entries “ovens”, “washing machine”, “dish washer” and “vacuum cleaner” occurring in the heading shall be omitted;
- (b) item number (2), (3), (6), (12), (19), (20) and (21) and entries against them in columns (2) and (3) shall be omitted ;

- (3) in serial number 40, -

- (a) for the heading in column (2), the following shall be substituted, namely :-
“ Floor and wall tiles “ ;

- (b) item (1), (2), (3), (7) and (10) and the entries against them in column (2) and (3) shall be omitted ;

- (4) After serial number 48 the following serial numbers and entries against it in column (2) and (3) shall be inserted namely

“ 48A. Hardware Items

(1) Hinges	8302.10
(2) Tower bolt	8320.41.20
(3) Aldrop	8302.41.10
(4) Handle	8302.41.10
(5) Keyhole	8302.41.10
(6) Door Stopper	8302.41.10
(7) Hooks & Eyes	8302.41.10
(8) Knob	8302.49.00
(9) Drawer Slides	9403
(10)Telescopic Slider	8302.42.00
(11)Slider Wheel	8302.42.00
(12)Iron Chatty	7323.91.10
(13)Iron Cup Hooks	7318
(14)MS clamp for fan fittings	8302.41.90
(15)MS door clamp	8302.41.90
(16)G.I.Clamp	8302.41.90
(17)Grinding wheel	6804.23.10
(18)Iron hasps and Staples	8302.41.90
(19)Cast iron well pulley	7325. “ ;

- (5) in of serial number 66, the figures “8516.79.20” in column (3), shall be omitted ;
- (6) serial number 69 and entries against it in columns (2) and (3), shall be omitted ;
- (7) in serial number 70, sub-item (1) of item (3) and the entries against it in column (2) and (3) shall be omitted ;
- (8) in serial number 71,
- (a) in column (2), the entries “(iii) soft drinks” and “(iv) health drinks of all varieties “ occurring in the heading shall be omitted ;
 - (b) in item (1), sub-item (a) and the entries against it in columns (2) and (3) shall be omitted.
- (9) for serial number 74 and entries against it in columns (2) and (3), the following serial number and entries shall respectively be substituted, namely :-

“ 74. Paints, Polishes and Enamels, other than Acrylic Emulsion, Automotive paints, Distemper, Epoxy part, Polyurethane paints, Melamine clear/colour, Polyurethane clear or colour, lacquers. xxxxx “ ;

(10) in serial number 101, -

- (a) in column (2), the entries “ wash basins”, “pedestals”, “water closet pans, flushing cisterns, urinals “occurring in the heading shall be omitted ;
- (b) in item (1) and (4), and the entries against them in columns (2) and (3) shall be omitted ;

This notification except clauses (4),(5),(6) and (7) shall be deemed to have come into force on the 1st day of July, 2006, and clauses (4),(5),(6) and (7) shall deemed to have come into force on the 21st day of January, 2006

By order of the Governor,

Secretary to Government

Explanatory Note

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

Consequent to the introduction of Finance Bill 2006 rate of tax of certain Commodities listed in the SRO No.82/2006 have been changed. Therefore, such commodities have to be deleted from the said SRO. The item Naphtha has been included in list A of Third schedule and this has to be deleted. Nut meg oil is specifically included in Third schedule, and this has also to be deleted. There is confusion regarding the rate of tax on certain hardware items since they are not specifically mentioned anywhere in the schedule. So these items have to be included in SRO 82/06.

This notification is intended to achieve the above object.