

**GOVERNMENT OF KERALA  
TAXES (B) DEPARTMENT**

**CIRCULAR**

No. 14857/B3/99/T.D

Dated , Thiruvananthapuram ,  
12<sup>th</sup> August , 2001 .

Sub : Concessional rate of tax on purchases made by Government  
department – Instructions issued – Regarding .

As per notification SRO 1091/99 dated 31-12-1999 issued in supersessions of SRO No .1 728/93 ( G.O .(P) No . 154/-93/T.D. dated 3<sup>rd</sup> November 1993 ) .Central and State Government Departments are eligible for the benefit of concessional rate of tax of 4% in the purchase of goods other than petroleum products . In order to avail the concession ; the seller has to produce a certificate in duplicate obtained from the purchaser . All Central and State Government departments can issue the certificate under SRO 1728/93 and 1091/99 dated 31-12-1999 .

The Commissioner of Commercial Taxes has brought to the notice of Government that the traders often complain that the Government departments , even though they avail of the concessional rate granted as per the notification refuse to issue the certificate prescribed . It is also noticed that public sector undertakings , autonomous bodies like Universities etc . Which are not entitled for the concessional rate , issues such certificates misrepresenting that they are Government departments .

All Government departments are therefore instruction to issue the certificate required by SRO 1091/99 (Copy annex for availing of the concessional rate of Sales Tax OD 4% for purchase effected from within the State .

Public Sector Under takings / Autonomous Bodies which are not entitled for the benefit may refrain from issuing such certificate .

A . RADHAKRISHNAN  
Additional Secretary to Govt

**Endt . on P3-28256/2001 dtd . 30-9-2001.**

Copy with copy of the Certificate forwarded to all Conservator of Forests / Divisional Forests Officers for information . It is instructed to issue certificate for purchases effected within in state .

For Chief Conservator of Forests ( Development)

C E R T I F I C A T E

(To be issued by the purchaser vide sub clause (2) and sub clause (3) of clause 1 (in duplicate ).

1. I/We have purchased the goods described herein below from  
Shri / Messrs.....  
He/They/is/are not registered dealer (S)  
His/Their registration certificate number is
  
2. The said goods are intended for
  1. Use in the Union Territory of Lakshadweep .
    - ii . For the use of the .....  
(here enter the name of the Government Department or Organisation )
  
    - iii . Use in the manufacture of .....  
(here enter the name of goods )
  
3. I/We undertakes to pay over to the Government the amount of tax concession . I/We received if I/We fail to make use of the said goods for the manufacture of .....  
.....(here enter the name of goods intended to be manufactured ) , within the State .
  
4. I/We are Registered dealer on the rolls of the Sales Tax office .../My/Our Registration Certificate No . is .....( Strike out which is not applicable)
  
5. I/We claim the reduction in rate of tax under item .....of schedule .....To notification S.R.O. No.1091/99.

Description of Goods

Sl. No.	Name of Goods	No.and date of the sale Bill/invoice/voucher	Quantity	Value
1	2	3	4	5

Place :

Date :

(Seal)

Signature

1. Name of the person authorized to sign
2. Name and address of the purchaser .