GOVERNMENT OF KERALA ABSTRACT

Acts –Kerala Generals Salestax Act 1965- Collection of Tax by Government-Procedure orders –Issued.

Revenue (H) Department

G.O.Rt. No.1174/68/GAD.

Trivandrum, dated 12-9-1968

Read 1. G.O. (P) 183/FW dated 30-08-68

- 2. G.O. Rt 568/67/RD dated 9-6-67
- 3. G.O. (P) 335/68/RD dated 24-6-68
- 4. Letter No. KG 48/2855 dated 20-2-68 from the Principal Medical College, Trivandrum
- 5. Letter No.L 4612537/68 dated 9-3-68 from the Directory of Public Instructions.
- 6. Letter No, M2-3900/68 dated 16-3-68 from the Chief Engineer Irrigation (Miscellaneous).
- 7. Letter No. C1-22621/68/T dated 20-7-68 from the Secretary, Board of Revenue (Taxes)
- 8. Letter No. A3-15358/68 dated 18-7-68 from the Director of Indigenous Medicine.

ORDER

In the G.O. Rt.No. 568/67/RD dated 8-8-67 it was clarified that occasional sales of unserviceable di... and condemned articles broken branches of trees or fallen trees, improvements on lands to be acquired, annual auction of of trees etc. cannot be treated on ... as per the provision in the Kerala General Sales tax Act 1967 and hence allowing is not liviable such But as per the amendments to ... of the Kerala General Sales tax Act 1963 affected by the Kerala General sales tax (Amendment Act, 3 of 1966 Government Department are new entitled to collect sales for on all sales of taxable g... whether or not ...sales are in the course of business.

- 2. In G.O.(P) 333/68/RD dated 24-6-68 the procedure for collection and remittance of salestax by Government departments has been laid down. As per para (3) (i) of the G.O.(P)335/68/RD dated 24-6-68 all Departments of Government departments should collect sales tax shall sales whether or not in the course of business (except when the only ie by one government department is another in the state) of goods (including auction sales). In respect of which in the Kerala General Sales Tax Act. 1963.
- 3.The Head of Department and the Heads of Offices are ... requested to follow the procedure prescribed in G.O.(P) 335/68/RD dated 24-6-68 is collecting sales tax on sales.... affected by them.

(By order of the Governor) Sd/- Deputy Secretary

To

All Heads of Departments and Officers

Endt. On 4-37453/68 (H.Dis) dated 9-10-68

Office of the Chief Conservator, Trivandrum

Copy forwarded to all Conservator of Forest, Divisional Forest Officers Assistant Contractor of Forests, Silvicultural Research Officer, Forest, Utilisation Officer, Forest Veterinary Officer,.... Plan Officers, Wild Life Preservation Officer, Principal K FBOfficer for information and necessary action.

Copy to all section heads of the Office of the Chief Conservator of Forests, A1, A2, A3, A4, A5 and A6 Section for information, copy to stock files.

/true copy/ sd/- for Chief Conservator of Forests

Endt. On. L. Dis.21441/68 dated 31-10-68

Copy to TR, CH, KT, ML and Stock file, HA and Senior Superintend

for Conservator of Forest Central Circle, Trichur

PJ 25-11-68