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Government of Kerala
കേരള സർക്കാർ
2007



Reg. No. ജി. നമ്പർ
KL/TV(N)/12/2006-2008

KERALA GAZETTE
കേരള ഗസറ്റ്
EXTRAORDINARY
അസാധാരണം

PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Taxes (E) Department

ORDERS

I

G. O. (Ms.) No. 176/2007/TD. Dated, Thiruvananthapuram, 4th August, 2007.

S. R. O. No. 676/2007.—In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala having considered it necessary in the public interest so to do, hereby reduce the duties with which all instruments of conveyance relating to flats/apartments are chargeable under the said Act to the extent of four rupees for every rupees 100 or part thereof, of the amount or value of the consideration for such conveyance or the Value Added Tax paid in respect of the works contract entered into between a promoter or developer, by whatsoever name called for construction, development or sale or transfer (in any manner whatsoever) of any immovable property and the purchaser whichever is less

provided such payment of Value Added Tax payment is described in the instrument of conveyance on the basis of certificate issued by competent authority under the Kerala Value Added Tax Act, 2003 (30 of 2004).

By order of the Governor,
P. MARA PANDIYAN,
Secretary to Government.

Explanatory Note

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

Government have decided to reduce the stamp duty on instruments of conveyance relating to flats/apartments to give set off of the Value Added Tax paid in respect of work contracts executed between a promoter or developer, by whatsoever name called for construction, development or sale or transfer (in any manner whatsoever) of any immovable property and the beneficiaries of the flats/apartments.

This order is intended to achieve the above object.

II

G. O. (Ms.) No. 177/2007/TD. Dated, Thiruvananthapuram, 4th August, 2007.

S. R. O. No. 677/2007.—In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala having considered it necessary in the public interest so to do, hereby remit the duties with which all instruments of conveyance relating to flats/apartments to be executed are chargeable under said Act provided the amount or value of the consideration for such conveyance excluding the amount or value of the consideration for the undivided interest in the land does not exceed Rupees 5,00,000 (Rupees Five lakhs only).

By order of the Governor,
P. MARA PANDIYAN,
Secretary to Government.

Explanatory Note

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

With a view to grant relief to persons with low income who acquire flats/apartments, Government have decided to remit the stamp duty on instruments of conveyance relating to flats/apartments where the amount or value of the consideration for such conveyance does not exceed Rs. 5,00,000 (Rupees Five lakhs only).

This order is intended to achieve the above object.

III

G. O. (Ms.) No. 178/2007/TD. Dated, Thiruvananthapuram, 4th August, 2007.

S. R. O. No. 678/2007.—In exercise of the powers conferred by clause (a) of sub-section (1) of Section 9 of the Kerala Stamp Act, 1959 (17 of 1959), the Government of Kerala having considered it necessary in the public interest so to do, hereby reduce the duties with which all instruments of conveyance relating to flats/apartments are chargeable under the said Act to the extent of rupee one and paise fifty for every Rupees 100 or part thereof of the amount or value of the consideration for such conveyance.

By order of the Governor,
P. MARA PANDIYAN,
Secretary to Government.

Explanatory Note

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

Government have decided to reduce the stamp duty on instruments of conveyance relating to flats/apartments.

This order is intended to achieve the above object.