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Government of Kerala  
2017



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI  
Reg. No. KL/TV(N)/634/2015-17

**കേരള ഗസറ്റ്**  
**KERALA GAZETTE**

**അസാധാരണം**  
**EXTRAORDINARY**

**ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്**  
**PUBLISHED BY AUTHORITY**

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വാല്യം 6 } Vol. VI }	തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday	2017 ജൂൺ 30 30th June 2017	നമ്പർ } No. } 1353
		1192 മിഥുനം 16 16th Mithunam 1192	
		1939 ആഷാഢം 9 9th Ashadha 1939	

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 65/2017/TAXES.

*30th June, 2017*

*Dated, Thiruvananthapuram, 16th Mithunam, 1192*  
*9th Ashadha, 1939.*

**S. R. O. No. 363/2017.**—In exercise of the powers conferred by sub-section (3) of section 9 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, on the recommendations of the Council, hereby specifies the supply of goods, the

description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the State Tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Ordinance shall apply to such recipient, namely:—

TABLE

<i>Sl. No.</i>	<i>Tariff item, sub-heading, heading or Chapter</i>	<i>Description of supply of Goods</i>	<i>Supplier of Goods</i>	<i>Recipient of supply</i>
(1)	(2)	(3)	(4)	(5)
1	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3	2401	Tobacco leaves	Agriculturist	Any registered person
4	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person

(1)	(2)	(3)	(4)	(5)
5		Supply of Lottery	State Government, Union Territory or any Local Authority	Lottery distributor or selling agent. <i>Explanation.—</i> For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub-section (1) of section 11 of the Lotteries (Regulations) Act, 1998 (Central Act 17 of 1998).

*Explanation.—* (1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act 51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

This notification shall come into force with effect from the 1st day of July, 2017.

By order of the Governor,

MINHAJ ALAM,  
*Secretary to Government.*

### **Explanatory Note**

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

As per sub-section (3) of section 9 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government may, on the recommendations of the Council by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both.

Accordingly, Government of Kerala on the recommendations of the Council, has decided to specify the supply of goods in respect of which the State Tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods.

This notification is intended to achieve the above object.