

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

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

Dated, Thiruvananthapuram,, 2017
....., 1193

S.R.O.No...../2017.– In exercise of the powers conferred by sub-section (1) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendment to the notification issued under G.O.(P) No. 62/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 360/2017 in the Kerala Gazette Extraordinary No. 1350 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, in SCHEDULE III – 9%, after serial number 452 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
452A	4011 70 00	Tyre for tractors
452B	4013 90 49	Tube for tractor tyres
452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for tractor
452D	8413 81 90	Hydraulic Pumps for tractors
452E	8708 10 10	Bumpers and parts thereof for tractors
452F	8708 30 00	Brakes assembly and its parts thereof for tractors
452G	8708 40 00	Gear boxes and parts thereof for tractors
452H	8708 50 00	Transaxles and its parts thereof for tractors
452I	8708 70 00	Road wheels and parts and accessories thereof for tractors
452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
452K	8708 92 00	Silencer assembly for tractors and parts thereof
452L	8708 93 00	Clutch assembly and its parts thereof for tractors
452M	8708 94 00	Steering wheels and its parts thereof for tractor
452N	8708 99 00	Hydraulic and its parts thereof for tractors
452O	8708 99 00	Fender, Hood, Wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors".

2. This notification shall be deemed to have come into force on the 18th day of August, 2017.

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.)

The Government, on the recommendation of the Council(Goods and Services Tax Council) have decided to reduce the State tax on tractor parts to 9 percent. The Central Government have also reduced the tax rate on the same as per their notification No. 19/2017-Central tax (Rate) dated 18th August, 2017.

The notification is intended to achieve the above object.