

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

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

Dated, Thiruvananthapuram,th October 2017

S.R.O.No...../2017.– In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following amendments to the notification issued under G.O.(P) No. 63/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 361/2017 in the Kerala Gazette, Extra Ordinary No. 1351 dated 30th June 2017, namely:

AMENDMENT

In the said notification,

(A) in the Schedule,-

- (i) against serial number 27, in column (3), for the words “other than put up in unit containers and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,-
 - (a) bearing a registered brand name; or
 - (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;
- (ii) against serial numbers 29 and 45, in column (3), for the words “other than put up in unit container and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,-
 - (a) bearing a registered brand name; or
 - (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;
- (iii) against serial numbers 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 77 and 78, in column (3), for the words “other than those put up in unit container and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,-
 - (a) bearing a registered brand name; or
 - (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”, shall be substituted;
- (iv) against serial number 101, in column (3), for the words “other than put up in unit container and bearing a registered brand name”, the words, brackets and letters “other than those put up in unit container and,-

- (a) bearing a registered brand name; or
 (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I], shall be substituted;
- (v) against serial number 108, in column (3), for the words “other than put up in unit containers and bearing a registered brand name”, the words, brackets and letters other than those put up in unit container and,-
 (a) bearing a registered brand name; or
 (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I], shall be substituted;
- (vi) in S. No. 102, for the entries in column (2) ,the entries “2301,2302, 2308, 2309”, shall be substituted;
- (vii) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

102A	2306	Cotton seed oil cake” ;
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- (viii) after S. No. 130 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“130A	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets” ;
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- (ix) after S. No. 135 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“135A	69	Idols made of clay” ;
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- (x) in S. No. 138, for the entry in column (3) ,the entry “Charkha for hand spinning of yarns, including amber charkha”, shall be substituted;
- (xi) in S. No. 143, for the entry in column (3), the entry “Indigenous handmade musical instruments as listed in ANNEXURE II”, shall be substituted;
- (xii) in S. No. 144, for the entry in column (3) ,the entry “Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles”, shall be substituted;

- (B) in the Explanation, for clause (ii), the following shall be substituted, namely: -
- “(ii)(a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.
- (b) The phrase “registered brand name” means,-
- (A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;
- (B) a brand registered as on the 15th May 2017 under the Copyright Act, 1957(14 of 1957);
- (C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.”;

(C) after paragraph 2, the following Annexures shall be inserted, namely: -

“ANNEXURE I

For foregoing an actionable claim or enforceable right on a brand name,-

- (a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional** Commissioner of State tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and
- (b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

ANNEXURE II

List of indigenous handmade musical instruments	
1	Bulbul Tarang
2	Dotar, Dotor, or Dotara
3	Ektara
4	Getchu Vadyam or Jhallari
5	Gopichand or Gopiyantira or Khamak
6	Gottuvadhyam or Chitravina
7	Katho
8	Sarod
9	Sitar
10	Surbahar
11	Surshringar
12	Swarabat
13	Swarmandal
14	Tambura

GO P/145/2017/TAXES

15	Tumbi
16	Tuntuna
17	Magadi Veena
18	Hansaveena
19	Mohan Veena
20	Nakula Veena
21	Nanduni
22	Rudra Veena
23	Saraswati Veena
24	Vichitra Veena
25	Yazh
26	Ranjan Veena
27	Triveni Veena
28	Chikara
29	Dilruba
30	Ektara violin
31	Esraj
32	Kamaicha
33	Mayuri Vina or Taus
34	Onavillu
35	Behala(violin type)
36	Pena or Bana
37	Pulluvan veena - one stringed violin
38	Ravanahatha
39	Folk sarangi
40	Classical sarangi
41	Sarinda
42	Tar shehnai
43	Gethu or Jhallari
44	Gubguba or Jamuku - Percussion string instrument
45	Pulluvan kutam
46	Santoor - Hammered chord box
47	Pepa
48	Pungi or Been
49	Indian Harmonium: Double reed
50	Kuzhal
51	Nadaswaram
52	Shehnai
53	Sundari
54	Tangmuri
55	Alghoza - double flute
56	Bansuri
57	Venu (Carnatic flute) Pullanguzhal
58	Mashak
59	Titti
60	Sruti upanga
61	Gogona
62	Morsing
63	Shruti box
64	Harmonium (hand-pumped)

GO P/145/2017/TAXES

65	Ekkalam
66	Karnal
67	Ramsinga
68	Kahal
69	Nagphani
70	Turi
71	Dhad
72	Damru
73	Dimadi
74	Dhol
75	Dholak
76	Dholki
77	Duggi
78	Ghat singhari or gada singari
79	Ghumot
80	Gummeta
81	Kanjira
82	Khol
83	Kinpar and Dhobar (tribal drums)
84	Maddale
85	Maram
86	Mizhavu
87	Mridangam
88	Pakhavaj
89	Pakhavaj jori - Sikh instrument similar to tabla
90	Panchamukha vadyam
91	Pung
92	Shuddha madalam or Maddalam
93	Tabala / tabl / chameli - goblet drum
94	Tabla
95	Tabla tarang - set of tablas
96	Tamte
97	Thanthi Panai
98	Thimila
99	Tumbak, tumbaknari, tumbaknaer
100	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101	Kanjira - small frame drum with one jingle
102	Kansi - small without jingles
103	Patayani thappu - medium frame drum played with hands
104	Chenda
105	Dollu
106	Dhak
107	Dhol
108	Dholi
109	Idakka
110	Thavil
111	Udukai
112	Chande
113	Nagara - pair of kettledrums

114	Pambai - unit of two cylindrical drums
115	Parai thappu, halgi - frame drum played with two sticks
116	Sambal
117	Stick daff or stick duff - daff in a stand played with sticks
118	Tamak'
119	Tasha - type of kettledrum
120	Urumee
121	JaltarangChimpta - fire tong with brass jingles
122	Chengila - metal disc
123	Elathalam
124	Geger - brass vessel
125	Ghatam and Matkam (Earthenware pot drum)
126	Ghungroo
127	Khartal or Chiptya
128	Manjeera or jhanj or taal
129	Nut - clay pot
130	Sankarjang – lithophone
131	Thali - metal plate
132	Thattukazhi mannai
133	Kanch tarang, a type of glass harp
134	Kashtha tarang, a type of xylophone.”.

2. This notification shall come into force with effect from the 22nd day of September 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 the general purport.)

Pursuant to the decision taken in the 21st GST Council meeting, Government have decided to exempt intrastate supplies of certain goods such as cotton seed oil cake, khadi fabric sold through KVIC and KVIC certified institutions, idols made of clay and charka for hand spinning yarns.

The notification is intended to achieve the above objective.