

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, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby make the following amendments to the notification issued under G.O.(P) No. 72/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 370/2017 in the Kerala Gazette, Extraordinary No. 1360 dated, the 30th June 2017, namely:-

AMENDMENT

In the said notification, in the Table, against serial number 3, in column (1) for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017)	6	-
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2. This notification shall be deemed to have come into force with effect from the 21st day of September, 2017.

By order of the Governor,
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Secretary to Government

Explanatory Note

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

On the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to reduce the state tax levied under the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) on certain types of construction services provided to Central Government, State Government, Union Territory, a local authority or a Governmental authority from 9 percentage to 6 percentage.

The notification is intended to achieve the above object.