

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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment to the notification issued under G.O.(P) No. 69/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 367/2017 in the Kerala Gazette, Extra Ordinary No. 1357 dated 30th June 2017, namely:

AMENDMENT

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the S.R.O. No. 367/2017 dated the 30th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

3. This notification shall come into force with effect from the 13th day of October 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.)

The government, on the recommendation of the Council, have decided to exempt the tax payable under section 9(4) of the Act on reverse charge basis, by all registered persons, till 31st March 2018.

The notification is intended to achieve the above objective.