

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

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

Dated, Thiruvananthapuram,th November 2017

S.R.O. No...../2017.— In exercise of the powers conferred by sub-section (3) 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 amendments to the notification issued under G.O.(P) No. 65/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 363/2017 in the Kerala Gazette, Extra Ordinary No. 1353 dated 30th June 2017, namely:

In the said notification, in the TABLE, -

(i) after Sl. No. 4 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“4A.	5201	Raw cotton	Agriculturist	Any registered person”.
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2. This notification shall come into force with effect from the 15th day of November, 2017.

By order of Governor,

Minhaj Alam,
Secretary to Government

EXPLANATORY NOTE

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

The Government of Kerala, on the recommendations of the Council, hereby specifies the State tax on the supply of ‘Raw Cotton’ shall be paid on reverse charge basis by the recipient of such intra-state supply under sub-section (3) of section 9.

This notification is intended to achieve the above object.