

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 clause (ii) of the proviso to sub-section (3) of section 54 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. 66/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 364/2017 in the Kerala Gazette, Extra Ordinary No. 1354 dated 30th June 2017, namely:

AMENDMENT

In the said notification, in the Table, after S. No. 6 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

| | | |
|-----|------|--------------------|
| “6A | 5801 | Corduroy fabrics.” |
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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, the government has decided to notify the commodity “Corduroy fabrics”, in respect of which no refund of unutilized input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies.

The notification is intended to achieve the above objective.