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 further amendments to the notification issued under G.O.(P) No. 73/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 371/2017 in the Kerala Gazette, Extra Ordinary No. 1361 dated 30th June 2017, namely:

AMENDMENT

In the said notification, in the Table, after serial number 9A and the entries relating thereto, the following shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil"

2. This notification shall come into force with effect from the 29th 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.)

On the recommendation of the Council, Government has decided to exempt the intrastate supply of services associated with transit cargo to Nepal and Bhutan.

The notification is intended to achieve the above objective.