

**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 (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. 74/2017/TAXES dated 30<sup>th</sup> June, 2017 and published as S.R.O. No. 372/2017 in the Kerala Gazette, Extraordinary No. 1362 dated 30<sup>th</sup> June 2017, namely:-

**AMENDMENT**

In the said notification,-

(i) in the TABLE, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)”, the words, figure and symbol “who has not paid state tax at the rate of 6%,” shall be inserted;

(ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-

“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (Central Act 6 of 2009) shall also be considered as a partnership firm or a firm”.

2. This notification shall come into force with effect from the 22<sup>nd</sup> day of August, 2017.

By order of the Governor,

.....,  
*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 Council(Goods and Services Tax Council), Government have decided to allow a goods transport agency (GTA) to pay tax for the services provided by them at 6% with input tax credit or at 2.5% without input tax credit. The Government intends to notify that a recipient of such service shall pay tax on reverse charge basis, only if the goods transport agency (GTA) pays tax at the option of 2.5%. Further, it is also decided to clarify that for the purpose of the notification, a “Limited Liability Partnership” shall also be considered as a partnership firm or a firm.

The notification is intended to achieve the above object.