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Government of Kerala  
2018



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI  
Reg. No. KL/TV(N)/634/2018-20

**കേരള ഗസറ്റ്**  
**KERALA GAZETTE**

**അസാധാരണം**  
**EXTRAORDINARY**

**ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്**  
**PUBLISHED BY AUTHORITY**

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വാല്യം 7 } Vol. VII }	തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday	2018 ആഗസ്റ്റ് 10 10th August 2018	നമ്പർ } No. } <b>2128</b>
		1193 കർക്കടകം 25 25th Karkadakam 1193	
		1940 ശ്രാവണം 19 19th Sravana 1940	

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 127/2018/TAXES.

*Dated, Thiruvananthapuram, 10th August, 2018  
25th Karkadakam, 1193.*

**S. R. O. No. 557/2018.**—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 make the following further amendments in the notification issued under G. O. (P) No. 65/2017/TAXES dated 30th June, 2017 and published as S. R. O. No. 363/2017 in the Kerala Gazette Extraordinary No. 1353 dated 30th June, 2017, namely:—

In the said notification, after Sl. No. 6 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

TABLE

<i>Sl. No.</i>	<i>Tariff item, sub-heading, heading or Chapter</i>	<i>Description of Goods</i>	<i>Supplier of goods</i>	<i>Recipient of supply</i>
(1)	(2)	(3)	(4)	(5)
7.	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person

By order of the Governor,

VENUGOPAL, P.,  
*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 recommendation of the Goods and Services Tax Council, have decided to specify the supply of Priority Sector Lending Certificate, in respect of which the State tax shall be paid on reverse charge basis by the recipient of the intra-State supply of such goods.

The notification is intended to achieve the above object.