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കേരള സർക്കാർ
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
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O. (P) No. 112/2018/Taxes.

Dated, Thiruvananthapuram, 27th July, 2018
11th Karkadakam, 1193.

S. R. O. No. 515/2018.—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. 74/2017/TAXES dated 30th June, 2017 and published as S. R. O. No. 372/2017 in the Kerala Gazette Extraordinary No. 1362 dated 30th June, 2017, namely:—

AMENDMENT

In the said notification,—

(i) in the TABLE, after serial number 10 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.”;

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely:—

“(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.”.

2. This notification shall come into force with effect from the 27th day of July, 2018.

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.)

On the recommendation of the Goods and Services Tax Council Meeting, Government of Kerala have decided to exempt the services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).

The notification is intended to achieve the above object.