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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. 113/2018/TAXES.

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

S. R. O. No. 516/2018.—In exercise of the powers conferred by sub-section (2) of Section 7 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 amendments in the notification issued under G. O. (P) No. 75/2017/TAXES, dated 30th June, 2017 and published as S. R. O. No. 373/2017 in the Kerala Gazette Extraordinary No. 1363 dated 30th June, 2017, namely:—

AMENDMENT

In the said notification, in the preamble,—

- (i) after the words “State Government”, the words “or Union territory” shall be inserted;
- (ii) after the word “Constitution”, the words “or to a Municipality under article 243W of the Constitution” shall be inserted.

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.)

Sub-section (2) of Section 7 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) provides that, such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council, shall be treated neither as a supply of goods nor a supply of services.

Accordingly, the Government of Kerala, on the recommendations of the Goods and Services Tax Council, have decided to notify the services provided by way of any activity in relation to a function entrusted to a Panchayat under article 243G or to a Municipality under article 243W of the Constitution as neither as a supply of goods nor as a supply of service.

The notification is intended to achieve the above object.