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

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.