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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. 114/2018/TAXES.

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

S. R. O. No. 517/2018.—In exercise of the powers conferred by sub-section (3) of section 11 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification issued under G. O. (P) No. 72/2017/TAXES, dated 30th June, 2017 and published as S. R. O. No. 370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017, hereby inserts following explanation in the said notification, in the TABLE, against serial number 3, in column (3), in item (vi), namely:—

AMENDMENT

“*Explanation.*—For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the State Government, the Central Government or any local authority in which they are engaged as public authorities.”.

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, the Government of Kerala have decided to clarify the scope and applicability of the notification issued under G. O. (P) No. 72/2017/TAXES, dated 30th June, 2017 and published as S. R. O. No. 370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017.

The notification is intended to achieve the above object.