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Government of Kerala  
2018



Regn. No. KERBIL/2012/45073  
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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. 115/2018/Taxes.

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

**S. R. O. No. 518/2018.**—In exercise of the powers conferred by sub-section (1) 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 amendments in the notification issued under G. O. (P) No. 62/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 360/2017 in the Kerala Gazette Extraordinary No. 1350 dated 30th June, 2017, namely:—

## AMENDMENT

In the said notification,—

(A) in SCHEDULE I—2.5%,—

- (i) after Serial Number 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“102 A.	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)”;
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- (ii) in Serial Number 123, for entries in columns (2) and (3), the following entries shall be substituted, namely:—

(2)	(3)
“2515 (except 2515 1210, 2515 1220, 2515 1290) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than polished stone which is ready to use”;

- (iii) after Serial Number 170 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“170A	2809	Fertilizer grade phosphoric acid”;
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- (iv) in Serial Number 215, in the entry in column (3), the comma and words, “including coir pith compost put up in unit container and bearing a brand name” shall be inserted in the end;
- (v) in Serial Number 219, for the entry in column (3), the entry “Coir mats, matting, floor covering and handloom durries” shall be substituted;
- (vi) in Serial Number 219A, for the entry in column (3), the entry “all goods” shall be substituted;
- (vii) in Serial Number 225, in column (3), for the figure “500”, the figure “1000” shall be substituted;

(viii) in Serial Number 222, for the entries in columns (2) and (3), the following entries shall be substituted, namely:—

(2)	(3)
“61 or 6501 or 6505	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding ₹ 1000 per piece”;

(ix) in Serial Number 264, for the entry in column (3), the entry “Biomass briquettes or solid bio fuel pellets”, shall be substituted;

(B) in SCHEDULE II—6%,—

- (i) Serial Number 57B and the entries relating thereto shall be omitted;
- (ii) after Serial Number 96 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“96A	4409	Bamboo flooring”;
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- (iii) in Serial Number 146, in the entry in column (3), the words “except the items covered in 219 in Schedule II”, shall be inserted in the end;
- (iv) Serial Number 147 and the entries relating thereto shall be omitted;
- (v) after Serial Number 185 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“185A	7419 99 30	Brass Kerosene Pressure Stove”;
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- (vi) after Serial Number 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“195AA	8420	Hand operated rubber roller”;
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- (vii) after Serial Number 206 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“206A	87	Fuel Cell Vehicles ”;
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- (viii) after Serial Number 231 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“231B	9607	Slide fasteners”;
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- (ix) in Serial Number 235, for entries in columns (2) and (3), the following entries shall be substituted, namely:—

(2)	(3)
“96190030, 96190040, or 96190090	All goods”;

(C) in SCHEDULE III—9%,—

- (i) in Serial Number 25, in column (3), after the words “of any strength”, the words, and brackets “[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]” shall be inserted;
- (ii) after Serial Number 52 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather”;

- (iii) after Serial Number 54A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“54B	3214	Glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics; painters’ fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like” ;
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- (iv) in Serial Number 137, in column (3), after the words “or end-jointed”, the words and brackets “[other than bamboo flooring]” shall be added;
- (v) in Serial Number 177E, in column (3), the words “except the items covered in Sl. No. 123 in Schedule I”, shall be inserted in the end;
- (vi) in Serial Number 253, for the entry in column (3), the entry “Other articles of copper [other than Brass Kerosene Pressure Stove]” shall be substituted;
- (vii) after Serial Number 319 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415”;
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- (viii) in Serial Number 321, for the entry in column (3), the entry “Calendering or other rolling machines, other than for metals or glass and cylinders therefore [other than Hand operated rubber roller]” shall be substituted;
- (ix) after Serial Number 341 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“341A	8450	Household or laundry-type washing machines, including machines which both wash and dry” ;
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- (x) after Serial Number 376A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“376AA	8507 60 00	Lithium-ion Batteries
376AB	8508	Vacuum cleaners
376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor”;

- (xi) after Serial Number 378 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545” ;
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- (xii) after Serial Number 383B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“383C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm” ;
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- (xiii) after Serial Number 401 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)” ;
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- (xiv) after Serial Number 402 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles” ;
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- (xv) after Serial Number 403 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]” ;
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- (xvi) in Serial Number 446, for entries in columns (2) and (3), the following entries shall be substituted, namely:—

(2)	(3)
“9607 20 00	Parts of slide fasteners”;

- (xvii) after Serial Number 449A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations”;
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(D) in SCHEDULE IV—14%,—

- (i) Serial Numbers 20, 21, 22, 24 and the entries relating thereto shall be omitted;
- (ii) Serial Number 120, and the entries relating thereto shall be omitted;
- (iii) Serial Number 130, and the entries relating thereto shall be omitted;
- (iv) in Serial Number 139, for the entry in column (3), the entry “Electric accumulators, including separators therefore, whether or not rectangular (including square) other than Lithium-ion battery” shall be substituted;
- (v) Serial Numbers 140, 141, 142 and the entries relating thereto shall be omitted;
- (vi) Serial Number 146 and the entries relating thereto shall be omitted;
- (vii) in Serial Number 154, for the words, figures and brackets “[other than computer monitors not exceeding 20 inches and set top box for television]”, the words, figures and brackets “[other than computer monitors not exceeding 20 inches, set top box for television and Television set ( including LCD and LED television) of screen size not exceeding 68 cm]” shall be substituted;
- (viii) Serial Number 167 and the entries relating thereto shall be omitted;
- (ix) Serial Number 171 and the entries relating thereto shall be omitted;



- (x) Serial Number 175 and the entries relating thereto shall be omitted;
- (xi) Serial Number 224 and the entries relating thereto shall be omitted.

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.)

Pursuant to the decision taken in the Goods and Services Tax Council Meeting, Government of Kerala have decided to reduce the State tax rate of certain commodities.

The notification is intended to achieve the above object.