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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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		1193 കർക്കടകം 11 11th Karkadakam 1193	
		1940 ശ്രാവണം 5 5th Sravana 1940	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O. (P) No. 116/2018/Taxes.

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

S. R. O. No. 519/2018.—In exercise of the powers conferred by sub-section (1) 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, hereby make the following further amendments in the notification issued under G. O. (P) No. 63/2017/TAXES, dated 30th June, 2017 and published as S. R. O. No. 361/2017 in the Kerala Gazette Extraordinary No. 1351 dated 30th June, 2017, namely:—

AMENDMENT

In the said notification,—

(1) in the Schedule,—

- (i) after Serial Number 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“92 A.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass”;
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- (ii) after Serial Number 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“93 B.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks”;
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- (iii) For Serial Number 102 A and entries relating thereto, the following shall be substituted, namely:—

“102A.	2306	De-oiled rice bran <i>Explanation:</i> The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25 th January, 2018”;
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- (iv) after Serial Number 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“114A	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
114B	44 or 68	Deities made of stone, marble or wood”;

- (v) for Serial Number 117 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:—

“117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India”;
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- (vi) after Serial Number 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“132A	53	Coir pith compost other than those put up in unit container and,— (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”;
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- (vii) after Serial Number 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons”;
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- (viii) after Serial Number 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)”
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2. This notification shall come into force on 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 exempt intra-State supplies of certain goods specified above.

The notification is intended to achieve the above object.