

©
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
PUBLISHED BY AUTHORITY

| | | | |
|--------------------------|---|--|------------------------------|
| വാല്യം 7 } Vol. VII } | തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday | 2018 ജൂലൈ 27 27th July 2018 | നമ്പർ } No. } 2025 |
| | | 1193 കർക്കടകം 11 11th Karkadakam 1193 | |
| | | 1940 ശ്രാവണം 5 5th Sravana 1940 | |
| | | | |

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O. (P) No. 117/2018/TAXES.

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

S. R. O. No. 520/2018.—In exercise of the powers conferred by clause (ii) of the first proviso to sub-section (3) of section 54 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 amendment in the notification issued under G. O. (P) No. 66/2017/TAXES, dated 30th June, 2017 and published as S. R. O. No. 364/2017 in the Kerala Gazette Extraordinary No. 1354 dated 30th June, 2017, namely:—

AMENDMENT

In the said notification, in the preamble, the following proviso shall be inserted, namely:—

“Provided that,—

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the TABLE below; and
- (ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and up to the month of July, 2018, on the inward supplies received up to the 31st day of July, 2018, shall lapse.”.

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, the Government of Kerala have decided to exclude some goods from the list of goods in respect of which no refund of unutilized input tax credit is allowed where the credit has accumulated on account of rate on inputs being higher than the rate of tax on output supplies of such goods.

The notification is intended to achieve the above object.