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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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വാല്യം 7 } Vol. VII }	തിരുവനന്തപുരം, വ്യാഴം Thiruvananthapuram, Thursday	2018 ഡിസംബർ 27 27th December 2018	നമ്പർ } No. }	3286
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 208/2018/TAXES.

*Dated, Thiruvananthapuram, 27th December, 2018
12th Dhanu, 1194.*

S. R. O. No. 935/2018.—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. 73/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 371/2017 in the Kerala

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AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2018.

Gazette Extraordinary No. 1361 dated 30th June, 2017, hereby inserts the following Explanation in the said notification, in the TABLE, against Serial Number 41, in column (3) namely:—

“Explanation.—For the purpose of this exemption, the Central Government, State Government or Union territory shall have fifty percent or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

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.)

As per Heading 9972, upfront amount payable in respect of services by way of granting long term lease of thirty years or more of industrial plots for development of infrastructure for financial business provided by the State Government Industrial Development Corporation or undertakings or any other entity having fifty percent or more ownership of Central Government, State Government, Union territory to the Industrial Units of the developers in any industrial or financial area are exempted from tax. Government have decided to clarify, for the purpose of this exemption, that the Central Government, State Government or Union territory shall have fifty percent or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.

The notification is intended to achieve the above object.
