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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**

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**GOVERNMENT OF KERALA**  
**Taxes (B) Department**  
**NOTIFICATION**

G. O. (P) No. 220/2018/TAXES.

*Dated, Thiruvananthapuram, 31st December, 2018*  
*16th Dhanu, 1194.*

**S. R. O. No. 947/2018.**— 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for “Export Against Supply by Nominated Agency” as referred to in

paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, Volume-1, to registered exporter of jewellery (herein after referred to as “recipient”), from the whole of the State Tax leviable thereon, under section 9 of the Kerala State Goods and Services Tax Act, 2017, subject to following conditions, namely:—

- (i) the Nominated Agency and the recipient shall follow the conditions and subject observe the procedures as prescribed in the Foreign Trade Policy read with Handbook of Procedures, Volume-1;
- (ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwith the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency;
- (iii) wherever such proof of export is not produced within the period mentioned in clause (ii), the Nominated Agency shall pay the amount of State Tax payable on the quantity of gold not exported, along with interest from the date when tax on such supply was payable, but for the exemption.

*Explanation:*— For the purpose of this notification,—

(a) “Foreign Trade Policy” means the Foreign Trade Policy, 2015-2020, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, sub- section (ii) vide notification No.1/2015-2020, dated 1st April, 2015.

(b) “Handbook of Procedures, Volume-1” means the Handbook of Procedure, Volume-1, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1, vide Public Notice No.1/2015-2020, dated 1st April, 2015.

(c) “Nominated Agency” means entities mentioned in List 32 of Notification No. 50/2017-Customs dated 30th June 2017;

(d) “Heading” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2. This notification shall come into force on the 1st day of January, 2019.

By order of the Governor,

MANOJ JOSHI,

*Principal 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 the supply of gold by nominated agencies to exporters of gold jewellery.

The notification is intended to achieve the above object.

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