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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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വാല്യം 7 Vol. VII	തിരുവനന്തപുരം, തിങ്കൾ Thiruvananthapuram, Monday	2018 ഡിസംബർ 31 31st December 2018	നമ്പർ } No. } <b>3314</b>
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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 222/2018/TD.

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

**S. R. O. No. 949/2018.**—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 make the following further amendments in 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 Gazette Extraordinary No. 1361 dated 30th June, 2017, namely:—

In the said notification,—

(i) in the Table,—

(a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to,—(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil”;

(b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil”;

(c) against serial number 34A, in the entry in column (3), after the letters and words “PSUs from the”, the words “banking companies and” shall be inserted;

(d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely:—

“Heading 9992 or Heading 9963”;

(e) serial number 67 and the entries relating thereto, shall be omitted;

(f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments educational institutions, rehabilitation centers established by Central Government, State Government or union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil”;

(ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely:—

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”.

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

By order of the Governor,

MANOJ JOSHI, P.,  
*Principal Secretary to Government.*

**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to exempt the supply of certain services from levy of the Goods and Services Tax.

The notification is intended to achieve the above object.

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