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കേരള സർക്കാർ
Government of Kerala
2018



Regn. No. KERBIL/2012/45073
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Reg. No. KL/TV(N)/634/2018-20

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 223/2018/TAXES.

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

S. R. O. No. 950/2018.—In exercise of the powers conferred by sub-section (3) of section 9 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. 74/2017/TAXES dated 30th June, 2017 and published as S. R. O. No. 372/2017 in the Kerala Gazette Extraordinary No. 1362 dated 30th June, 2017, namely:—

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AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2018.

In the said notification,—

(i) in the Table,—

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely:—

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, 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.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory.
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An Agent of business correspondent (BC)	A Business correspondent, located in the taxable territory.

(1)	(2)	(3)	(4)
14.	<p>Security Services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to,—</p> <p>(i) (a) a Department of 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 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory.”;

(ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:—

“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

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.)

On the recommendation of the Goods and Services Tax Council, Government of Kerala have decided bring about certain amendments in the notification issued under G. O. (P) No. 74/2017/TAXES dated 30th June, 2017 and published as S. R. O. No. 372/2017 in the Kerala Gazette Extraordinary No. 1362 dated 30th June, 2017.

The notification is intended to achieve the above object.
