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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**

**അസാധാരണ**  
**EXTRAORDINARY**

**ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്**  
**PUBLISHED BY AUTHORITY**

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	തിങ്കൾ	31st December 2018	
	Thiruvananthapuram,	1194 ധനു 16	
	Monday	16th Dhanu 1194	
		1940 പൗഷം 10	
		10th Pousha 1940	

**GOVERNMENT OF KERALA**

**Taxes (B) Department**

**NOTIFICATION**

G. O. (P) No. 224/2018/TAXES.

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

**S. R. O. No. 951/2018.**—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. 72/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017, hereby insert the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:—

“*Explanation 2.*—Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above item shall be renumbered as *Explanation 1*.
3. 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, and on being satisfied that it is necessary in the public interest so to do, the Government of Kerala have decided to clarify the scope of applicability of Multi Modal Transport under Goods Transport Service as per the notification issued under G. O. (P) No. 72/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017.

The notification is intended to achieve the above object.