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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, വെള്ളി Thiruvananthapuram, Friday	2018 ആഗസ്റ്റ് 10 10th August 2018	നമ്പർ } No. }	2125
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 124/2018/TAXES.

*Dated, Thiruvananthapuram, 10th August, 2018
25th Karkadakam, 1193.*

S. R. O. No. 554/2018.—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 makes 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:—

AMENDMENT

In the said notification,—

- (i) in the TABLE, after serial number 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Kerala State Goods and Services Tax Act, 2017.”;

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

“(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (Central Act 4 of 1938).”.

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.)

On the recommendation of the Goods and Services Tax Council, Government of Kerala have decided to notify that the services provided by way of renting of immovable property by Central Government, State Government, Union territory or local authority to any person registered under the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) shall be taxed under the reverse charge mechanism under sub section (3) of section 9 of the said Act.

The notification is intended to achieve the above object.