GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

G. O. (P) No. 206/2018/TAXES.

22nd December, 2018
Dated, Thiruvananthapuram,
7th Dhanu, 1194.

S. R. O. No. 926/2018.—In exercise of the powers conferred by sub-section (1) of section 52 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby notify that every electronic commerce operator, not being an agent, shall collect an amount calculated