

©  
കേരള സർക്കാർ  
Government of Kerala  
2019



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

---

വാല്യം 8 } Vol. VIII }	തിരുവനന്തപുരം, ശനി Thiruvananthapuram, Saturday	2019 മാർച്ച് 30 30th March 2019	നമ്പർ } No. } 879
		1194 മീനം 16 16th Meenam 1194	
		1941 ചൈത്രം 9 9th Chaithra 1941	

---

GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 63/2019/TAXES.

*Dated, Thiruvananthapuram, 30th March, 2019  
16th Meenam, 1194.*

**S. R. O. No. 253/2019.**—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 to 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:—

In the said notification,—

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

(1)	(2)	(3)	(4)
“5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter.
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.”;

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

“(i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2017).

(j) the term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2017).

(k) the term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);

(l) “the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (Central Act 16 of 2016).

(m) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP.

(n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”.

2. This notification shall come into force with effect from the 1st day of April, 2019.

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.)

As per sub-section (3) of section 9 of the Kerala Goods and Services Tax Act, 2017, (20 of 2017) the Government of Kerala, have notified the categories of supply of goods or services or both on which the tax shall be paid on reverse charge basis as per 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. Now, the Government have decided to amend the said notification to include services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter and long term lease of land by any person against consideration in the form of upfront amount and/or periodic rent for construction of a project by a promoter.

This notification is intended to achieve the above object.