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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**

**അസാധാരണം**  
**EXTRAORDINARY**

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

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വാല്യം 7 } Vol. VII }	തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday	2018 ജൂലൈ 13 13th July 2018	നമ്പർ } No. } 1893
		1193 മിഥുനം 29 29th Mithunam 1193	
		1940 ആഷാഢം 22 22nd Ashadha 1940	

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 101/2018/TAXES.

*Dated, Thiruvananthapuram, 11th July, 2018  
27th Mithunam, 1193.*

**S. R. O. No. 478/2018.**—In exercise of the powers conferred by sub-section (1) of Section 11 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services by way of grant of licence or lease to explore or mine petroleum crude or natural

gas or both, from so much of the State tax as is leviable on the consideration paid to the Government in the form of Government's share of profit petroleum.

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, the Government of Kerala have decided to exempt the intra-State supply of services by way of grant of licence or lease to explore or mine petroleum crude or natural gas or both, from so much of the State tax as is leviable on the consideration paid to the Government in the form of Government's share of profit petroleum.

The notification is intended to achieve the above object.