GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 125/2018/TAXES.

Dated, Thiruvananthapuram, 10th August, 2018

S. R. O. No. 555/2018.—In exercise of the powers conferred by sub-section (1) 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 make the following amendments in the notification issued under G. O. (P) No. 62/2017/TAXES dated 30th June, 2017 and published as S. R. O. No. 360/2017 in the Kerala Gazette Extraordinary No. 1350 dated 30th June, 2017, namely:—
In the said notification,—

(A) in SCHEDULE I—2.5%,—

(i) after serial number 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

“76A 13 Tamarind kernel powder”;

(ii) after serial number 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

“78A 1404 or 3305 Mehendi paste in cones”;

(iii) after serial number 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

“103B 2302 Rice bran (other than de-oiled rice bran)”;

(iv) in serial number 165, in column (3), the words “to household domestic consumers or”, shall be omitted;

(v) after serial number 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

“165A 2711 12 00 Liquefied Propane and Butane mixture,
2711 13 00, Liquefied Propane, Liquefied Butane and
2711 19 00 Liquefied Petroleum Gases (LPG) for supply to household domestic consumers”;

(vi) in serial number 198A, for the entry in column (3), the entry “All goods” shall be substituted;
(vii) in serial number 219A, for the entry in column (3), the entry “Corduroy fabrics, velvet fabrics” shall be substituted;

(viii) in serial number 224A, for the entry in column (2), the entry “6309 or 6310” shall be substituted;

(ix) after serial number 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

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“243A  88 or Any other chapter
Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads”;
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(B) in SCHEDULE-II—6%,—

(i) after serial number 32A and the entries relating thereto, the following serial number and the entries shall be substituted, namely:

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“32AA  1704
Sugar boiled confectionery”;
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(ii) after serial number 46A and the entries relating thereto, the following serial number and the entries shall be substituted, namely:

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“46B  2201
Drinking water packed in 20 litres bottles”;
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(iii) in serial number 56, for the entry in column (2), the entry “28 or 38” shall be substituted;

(iv) after serial number 57A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

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“57B  2809
Fertilizer grade phosphoric acid”;
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(v) in serial number 59, for the entry in column (2), the entry “29 or 3808 93” shall be substituted;
(vi) after serial number 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

“78A 3808 The following Bio-pesticides, namely:—
1 Bacillus thuringiensis var. israelensis
2 Bacillus thuringiensis var. kurstaki
3 Bacillus thuringiensis var. galleriae
4 Bacillus sphaericus
5 Trichoderma viride
6 Trichoderma harzianum
7 Pseudomonas fluoresens
8 Beauveriabassiana
9 NPV of Helicoverpaarmigera
10 NPV of Spodopteralitura
11 Neem based pesticides
12 Cymbopogan”;

(vii) after serial number 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

“80A 3826 Bio-diesel”;

(viii) for serial number 99A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:

“99A 4418 Bamboo wood building joinery
99B 4419 Tableware and Kitchenware of wood”;

(ix) Serial number 103 and the entries relating thereto shall be omitted;

(x) Serial number 104 and the entries relating thereto shall be omitted;
(xi) in serial number 133, in column (3), after the words “Absorbent cotton wool”, the words and brackets “[except cigarette filter rods]” shall be added;

(xii) in serial number 147, for the entry in column (3), the entry “Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806” shall be substituted;

(xiii) after serial number 195A and entries relating thereto, the following serial number and the entries shall be inserted, namely:

“195B 8424 Sprinklers; drip irrigation system including laterals; mechanical sprayers”;

(C) in SCHEDULE III—9%,—

(i) in serial number 3, in column (3), after the words “derived from vegetable products”, the words and brackets “[other than tamarind kernel powder]” shall be added;

(ii) in serial number 12, in column (3), after the words “groundnut sweets, gajak”, the words “and sugar boiled confectionery]” shall be added;

(iii) in serial number 24, in column (3), after the words “matter nor flavoured”, the words “[other than Drinking water packed in 20 litres bottles]” shall be added;

(iv) in serial number 39, in column (3), after the words “other Rate Schedules for goods”, the words, “[Fertilizer grade Phosphoric acid]” shall be added;

(v) in serial number 59, for the entry in column (3), the entry “Preparations for use on the hair [except Mehendi paste in Cones] shall be substituted;

(vi) in serial number 87, in column (3), after the words “and similar products”, the words, figure, letters and brackets, “[other than bio-pesticides mentioned against serial number 78A of schedule -II]” shall be added;
(vii) serial number 99 and the entries relating thereto shall be omitted;

(viii) in serial number 137F, in column (3), after the words “shingles and shakes”, the words and brackets “[other than bamboo wood building joinery]” shall be added;

(ix) after serial number 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

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“163A  56012200  Cigarette Filter rods”;
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(x) for serial number 236A and the entries relating thereto, the following serial number and the entries shall be substituted, namely:

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“236A  7323 9410  Ghamella
236B  7324  Sanitary ware and parts thereof, of iron and steel”;
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(xi) in serial number 325, for the entry in column (3), the entry “Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]” shall be substituted;

(xii) after serial number 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

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“399A  8702  Buses for use in public transport which exclusively run on Bio-fuels”;
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(D) in SCHEDULE IV—14%,—

(i) in serial number 164, for the entry in column (3), the entry “Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]” shall be substituted;

(ii) after serial number 228 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

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“229 Any Chapter  Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club”
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(E) in SCHEDULE V—1.5%,—

(i) serial number 2 and the entries relating thereto, shall he omitted;

(ii) in serial number 3, for the entry in column (3), the entry “Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]” shall be substituted;

(iii) in serial number 4, for the entry in column (3), the entry “Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]” shall be substituted;

(iv) against serial number 13, in column (3), the words, brackets and symbols “[other than bangles of lac/shellac]” shall be omitted;

(v) against serial number 17, in column (3), for the existing entry, the entry “Imitation jewellery [other than bangles of lac/shellac]” shall be substituted.

(F) in SCHEDULE VI—0.125%,—

(i) in serial number 1, for the entry in column (3), the entry “All goods” shall be substituted;

(ii) in serial number 2, for the entry in column (3), the entry “Semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

(iii) after serial number 2 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“2A 7103 Precious stones (other than diamonds), ungraded precious stones (other than diamonds)”
(iv) in serial number 3, for the entry in column (3), the entry “Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;

(v) after serial number 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“4 7104 Synthetic or reconstructed precious stones”

2. This notification shall be deemed to have come into force on the 25th day of January, 2018.

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.)


The notification is intended to achieve the above object.