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കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 59/2019/TAXES.

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

S. R. O. No. 249/2019.—In exercise of the powers conferred by sub-section (4) 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 notifies that the registered person specified in column (3) of the Table below, shall in respect of supply of goods or services or both specified in column (2) thereof, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both, namely:—

TABLE

<i>Sl. No.</i>	<i>Category of supply of goods and services</i>	<i>Recipient of goods and services</i>
(1)	(2)	(3)
1	Supply of such goods and services or both [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI)] which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification issued under G. O. (P) No. 72/2017/TAXES, dated 30th June, 2017 and published as S. R. O. No. 370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017, at item (i), (ia), (ib), (ic) and (id) against serial No. (3).	Promoter
2	Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification issued under G. O. (P) No. 72/2017/TAXES, dated 30th June, 2017 and published as S. R. O. No. 370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017 at items (i), (ia), (ib), (ic) and (id) against serial No. (3).	Promoter

(1)	(2)	(3)
3	Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed for items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, in notification issued under G. O. (P) No. 72/2017/TAXES, dated 30th June, 2017 and published as S. R. O. No. 370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017, as amended.	Promoter

Explanation.—For the purpose of this notification,—

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

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

(iii) 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);

(iv) “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;

(v) the term “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.)

On the recommendations of the Goods and Services Tax Council the Government of Kerala have decided to specify certain class of registered persons who shall, in respect of supply of certain categories of goods and services received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.

The notification is intended to achieve the above object.