GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 126/2018/TAXES.

Dated, Thiruvananthapuram, 10th August, 2018
25th Karkadakam, 1193.

S. R. O. No. 556/2018.—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 the recommendations of the Council, hereby make the following further amendments in the notification issued under G. O. (P) No. 63/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 361/2017 in the Kerala Gazette Extraordinary No. 1351 dated 30th June, 2017, namely:

AMENDMENT

In the said notification,—

(1) in the SCHEDULE,

(i) in serial number 102, for the entry in column (3), the entry
“Aquatic feed including shrimp feed and prawn feed, poultry
feed & cattle feed, including grass, hay & straw,
supplement & husk of pulses, concentrates & additives,
wheat bran & de-oiled cake [other than rice-bran]” shall be
substituted;

(ii) for serial number 102A and the entries relating thereto, the
following serial number and the entries shall be substituted,
namely:—

“102A  2302  De-oiled rice bran
102B  2306  Cotton seed oil cake”;

(iii) against serial number 136A, in column (2), for the existing
entry, the entry “7117” shall be substituted;

(iv) in serial number 137, in column (3), after the words “used in
agriculture, horticulture or forestry”, the words “other than
ghamella” shall be added;

(v) in serial number 148, in the entry in column (3), for the entry
against item number (v), the entry “Vibhuti” shall be
substituted;

(vi) after serial number 150 and the entries relating thereto, the
following serial number and the entries shall be inserted,
namely:—

“151  Any chapter  “Parts for manufacture of hearing aids”;

2. This notification shall be deemed to have come into force on the

By order of the Governor,

VENUGOPAL, P.
Secretary to Government.
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Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Pursuant to the decision taken in the 25th Meeting of the Goods and Services Tax Council, Government of Kerala have decided to exempt intra-State supplies of certain goods.

The notification is intended to achieve the above object.