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Government of Kerala
2019



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI
Reg. No. KL/TV(N)/634/2018-

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 61/2019/TAXES.

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

S. R. O. No. 251/2019.—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 to 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, in Schedule III-9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

| (1) | (2) | (3) |
|------|-----|---|
| “452 | Any | <p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section (4) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), as prescribed in notification issued under G. O. (P) No. 59/2019/TAXES, dated 30th March, 2019 and published as S. R. O. No. 249/2019 in the Kerala Gazette Extraordinary No. 875 dated 30th March, 2019</p> <p><i>Explanation.</i> For the purpose of this entry,—</p> <ul style="list-style-type: none"> (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; |

| (1) | (2) | (3) |
|-----|-----|---|
| | | (v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/heading/sub heading or tariff item elsewhere in this notification. |

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 recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to specify the State tax on intra-state supplies of any goods other than capital goods and cement falling under chapter heading 2523 in the first Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section (4) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), as prescribed in the notification issued under G. O. (P) No. 59/2019/TAXES, dated 30th March, 2019 and published as S. R. O. No. 249/2019 in the Kerala Gazette Extraordinary No. 875 dated 30th March, 2019.

The notification is intended to achieve the above object.