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കേരള സർക്കാർ
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
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		1193 മിഥുനം 29 29th Mithunam 1193	
		1940 ആഷാഢം 22 22nd Ashadha 1940	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 102/2018/TAXES.

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

S. R. O. No. 479/2018.—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 State tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975

(Central Act 51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of 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, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods:

TABLE

<i>Sl. No.</i>	<i>Chapter, Heading, Sub-heading or Tariff item</i>	<i>Description of Goods</i>	<i>Rate</i>
(1)	(2)	(3)	(4)
1	8703	Old and used, Petrol, Liquefied Petroleum Gases (LPG) or Compressed Natural Gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. <i>Explanation:—</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and the rules made thereunder.	9%
2	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm. <i>Explanation:—</i> For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (Central Act 59 of 1988) and the rules made thereunder.	9%

(1)	(2)	(3)	(4)
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles.	9%
		<i>Explanation:</i> —For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm and above.	
4	87	All old and used Vehicles other than those mentioned from Sl. No. 1 to Sl. No. 3.	6%

Explanation:—For the purposes of this notification,—

- (i) in case of a registered person who has claimed depreciation under section 32 of the Income Tax Act, 1961 (Central Act 43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and
- (ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.

2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Kerala State Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.

3. This notification shall be deemed to have come into force on the 25th 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.)

On recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to reduce the State tax on intra-state supplies of old and used vehicles.

The notification is intended to achieve the above object.
