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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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| | | 1940 ആഷാഢം 22 22nd Ashadha 1940 | |
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 103/2018/TAXES.

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

S. R. O. No. 480/2018.—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), (hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 11 of the said Act, the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the

following amendments in the notification issued under G. O. (P) No. 169/2017/TAXES dated 15th November, 2017 and published as S. R. O. No. 745/2017 in the Kerala Gazette Extraordinary No. 2520 dated 15th November, 2017, namely:—

In the said notification,—

(1) in the Table,—

(a) against serial number 1,—

(i) in column (2), for the entry, the following entry shall be substituted, namely:—

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing Explanation shall be numbered as Explanation 1 thereof and after the Explanation 1 as so numbered, the following Explanation shall be inserted, namely:—

“*Explanation 2.*—For the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96-Customs,

dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G. S. R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

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, Government of Kerala have decided to bring about certain amendments in the notification issued under G. O. (P) No. 169/2017/TAXES dated 15th November, 2017 and published as S. R. O. No. 745/2017 in the Kerala Gazette Extraordinary No. 2520 dated 15th November, 2017.

The notification is intended to achieve the above object.
