

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No...../2017/TD

Dated, Thiruvananthapuram, 2017 Chingam, 1193

....., 1939

S.R.O. No...../2017.- In exercise of the powers conferred by sub-section (1) of section 9 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, on the recommendations of the Council, hereby make the following 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:-

AMENDMENTS

In the said notification,-

(i) in Schedule I – 2.5%, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
“182A	3102	Mineral or chemical fertilisers, nithrogenous, other than those which are clearly not to be used as fertilizers
182B	3103	Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers
182C	3104	Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers
182D	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosporous and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; other than those which are clearly not to be used as fertilizers”;

(ii) in Schedule II – 6%, serial numbers 66, 67, 68 and 69 and the entries relating thereto shall be omitted.

This notification shall be deemed to have come into force with effect from the 1st day of July, 2017.

By order of the Governor,

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Secretary to Government

Explanatory Note

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

As recommended by the Goods and Service Tax Council in its 18th Meeting, the Government has decided to reduce the rate of state tax on fertilizers from 6 percent to 2.5 percent.

The notification is intended to achieve the above object.