

**GOVERNMENT OF KERALA**  
**Taxes (B) Department**  
**NOTIFICATION**

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

Dated, Thiruvananthapuram, ..... 2017  
....., 1193.

**S.R.O.No...../2017.**– 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 makes the following amendments to the notification issued under G.O.(P) No. 73/2017/TAXES dated 30<sup>th</sup> June, 2017 and published as S.R.O. No. 371/2017 in the Kerala Gazette Extraordinary No. 1361 dated 30<sup>th</sup> June, 2017, namely:-

AMENDMENT

In the said notification,-

(i) in the TABLE,-

(a) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that the Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.";

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11 B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union		

		territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil”;
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(c) against serial number 35, in column (3),-

(A) in item (h), for the words “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the words, brackets and letters “Restructured Weather Based Crop Insurance Scheme (RWCIS)” shall be substituted;

(B) in item (j), for the words “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”, the words, brackets and letters “Pradhan Mantri Fasal Bima Yojana (PMFBY)” shall be substituted;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (Central Act 6 of 2009) shall also be considered as a partnership firm or a firm.”.

2. This notification shall come into force with effect from the 22<sup>nd</sup> day of August, 2017.

By order of the Governor,

.....,  
*Secretary to Government*

#### **Explanatory Note**

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

On the recommendation of the Council(Goods and Services Tax Council), the Government have decided to exempt the service provided by fair price shops to Central Government and State Government by way of sale of certain goods under Public Distribution System (PDS) against consideration in the form of commission or margin. It is also decided to exempt the services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA Under-17 World Cup to be hosted in India subject to the certification by the Director(sports), Ministry of Youth Affairs. Further, it is also decided to clarify that for the purpose of the notification, a “Limited Liability Partnership” shall also be considered as a partnership firm or a firm.

The notification is intended to achieve the above object.