

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 (5) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following amendment to the notification issued under G.O.(P) No. 78/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 376/2017 in the Kerala Gazette, Extraordinary No. 1366 dated 30th June 2017, namely:-

AMENDMENT

In the said notification, in the first paragraph, after clause (ii), the following clause shall be inserted, namely:-

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Act”.

2. This notification shall be deemed to have come into force on the 22nd 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.)

The Government of Kerala have decided to notify that the services, by way of house-keeping such as plumbing, carpentering etc. provided by a person who is not liable for registration under sub-section (1) of section 22 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) except where the person supplying such service through an electronic commerce operator is liable for registration under the said section of the said Act.

The notification is intended to achieve the above objective.