File No.TAXES-B1/188/2017-TAXES

GO P/141/2017/TAXES

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

G.O.(P) No. /2017/TAXES *Dated, Thiruvananthapuram, ..., 2017*
Thulam, 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 exempt intra-State supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975) by the Department of Atomic Energy, Government of India to the Nuclear Power Corporation of India, Limited from the whole of the State tax leviable thereon under section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).

2. This notification shall be deemed to have come into force with effect from the 21st day of September, 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 Goods and Services Tax Council, the Government of Kerala, have decided to exempt intra-State supply of heavy water and nuclear fuels by the Department of Atomic Energy, Government of India to the Nuclear Power Corporation of India Limited from the whole of the State tax leviable under the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).

The notification is intended to achieve the above object.