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

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

The notification is intended to achieve the above object.