

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

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

Dated, Thiruvananthapuram,th October 2017

S.R.O. No...../2017.– In exercise of the powers conferred by sub-section (3) 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 makes the following further amendments to the notification issued under G.O.(P) No. 74/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 372/2017 in the Kerala Gazette, Extra Ordinary No. 1362 dated 30th June 2017, namely:

AMENDMENT

In the said notification,-

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

“10	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.”.
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2. This notification shall come into force with effect from the 13th day of October 2017.

By order of the Governor,

MINHAJ ALAM,

Secretary to Government

Explanatory Note

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

On the recommendation of the GST Council, Government has decided to notify that the services provided by Overseeing Committee members to RBI shall be taxed under the reverse charge mechanism under section 9(3) of the KSGST Act, 2017.

The notification is intended to achieve the above objective.