

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 Act, 2017 (11 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following amendments to the notification issued under G.O.(P) No. 65/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 363/2017 in the Kerala Gazette, Extra Ordinary No. 1353 dated 30th June 2017, namely:

AMENDMENT

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

TABLE

Sl. No.	Tariff item, sub- heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
6	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

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.)

Pursuant to the decision taken in the 22nd GST Council, Government have decided to specify the supply of used vehicles, seized and confiscated goods, old and used goods, waste and scrap in respect of which the State tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods.

The notification is intended to achieve the above objective.