

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 (1) 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 notifies the state tax on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of state tax applicable otherwise on such goods under G.O.(P) No. 62/2017 dated, 30th June, 2017 and published as S.R.O. No. 360/2017 in the Kerala Gazette, Extraordinary No. 1350 dated the 30th June, 2017.	1
2.	87	Motor Vehicles	65% of state tax applicable otherwise on such goods under G.O.(P) No. 62/2017 dated, 30th June, 2017 and published as S.R.O. No. 360/2017 in the Kerala Gazette, Extraordinary No. 1350 dated the 30th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation –For the purposes of this notification, -

- (i) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017
2.	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles

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 GST Council, the government have decided to notify that intra-state supply of motor vehicles purchased before 1st July 2017 for the purpose of given on lease shall be taxed at 65% of applicable state tax, subject to conditions.

The notification is intended to achieve the above objective.