

(See also CBEC notification 29/2017 (Rate))

**GOVERNMENT OF KERALA**  
**Taxes (B) Department**  
**NOTIFICATION**

Dated, Thiruvananthapuram, .....th November 2017

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

**S.R.O. No...../2017.**– In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Kerala State Goods and Services Tax Act, 2017 (20 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. 66/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 364/2017 in the Kerala Gazette, Extra :Ordinary No. 1354 dated 30th June 2017, namely

In the said notification, in the TABLE, for Sl. No. 6A and the entries relating thereto, the - :following entries shall be substituted, namely

Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	5608	6A“
Corduroy fabrics	5801	6B
Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an .”(adhesive (bolducs	5806	6C

.This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017 .2

,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 23rd GST Council meeting, the Government has decided to include some more commodities in respect of which no refund of unutilized input tax credit shall be allowed where the credit has accumulated on account of rate on inputs being .higher than the rate of tax on output supplies of such goods

.The notification is intended to achieve the above object