

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

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

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

**S.R.O. No...../2017.**— In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala 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 makes the following further amendments to the notification issued under G.O.(P) No. 73/2017/TAXES, dated the 30<sup>th</sup> June, 2017 and published as S.R.O. No. 371/2017 in the Kerala Gazette, Extra Ordinary No. 1361 dated 30<sup>th</sup> June 2017, namely:-

In the said notification, in the Table, -

(a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -

“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;

(b) the serial number 11B and the entries relating thereto, shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil”.

2. This notification shall come into force with effect from 15<sup>th</sup> of November, 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 23GST Council, the government has decided to exempt the services provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public

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Distribution System against consideration in the form of commission or margin and Services by way of admission to a protected monuments.

The notification is intended to achieve the above objective.