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Government of Kerala  
2017



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI  
Reg. No. KL/TV(N)/634/2015-17

**കേരള ഗസറ്റ്**  
**KERALA GAZETTE**

**അസാധാരണം**  
**EXTRAORDINARY**

**ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്**  
**PUBLISHED BY AUTHORITY**

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വാല്യം 6 } Vol. VI }	തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday	2017 ജൂൺ 30	നമ്പർ } No. } 1365
		30th June 2017	
		1192 മിഥുനം 16	
		16th Mithunam 1192	
		1939 ആഷാഢം 9	
		9th Ashadha 1939	

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 77/2017/TAXES.

*30th June, 2017*  
*Dated, Thiruvananthapuram, 16th Mithunam, 1192*  
*9th Ashadha, 1939.*

**S. R. O. No. 375/2017.**—In exercise of the powers conferred by section 55 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala hereby specifies,—

- (i) United Nations or a specified international organisation; and
- (ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein,

for the purposes of the said section subject to the following conditions, namely:—

(a) United Nations or a specified international organisation shall be entitled to claim refund of state tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organisation that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organisation.

(b) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to claim refund of state tax paid on the supplies of goods or services or both received by them subject to,—

- (i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to refund of state tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based oil principle of reciprocity;
- (ii) that in case of supply of services, the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorised by him, shall furnish an undertaking in original, signed by him or the authorised person, stating that the supply of services received are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his family;
- (iii) that in case of supply of goods, concerned diplomatic mission or consulate or an officer duly authorized by him will produce a certificate that,—
  - (I) the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;

- (II) the goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods; and
- (III) in the event of non-compliance of clause (I), the diplomatic or consular mission will pay back the refund amount paid to them;
- (iv) in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post;
- (v) the refund of the whole of the state tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.

*Explanation.*—For the purposes of this notification, unless the context otherwise requires, "specified international organisation" means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (Central Act 46 of 1947), to which the provisions of the Schedule to the said Act apply.

This notification shall come into force with effect from the 1st day of July, 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 its general purport.)

As per section 55 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017) the Government may, on the recommendations of the Council, by notification, specify any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United National (Privileges and Immunities) Act, 1947 (Central Act 46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf, who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them.

The Government of Kerala has decided to specified United Nation or a specified international organization; and Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein as the persons entitled to claim refund of taxes paid on notified supplies of goods and services both received by them and the conditions and restriction thereof under section 55 of the said Ordinance.

This notification is intended to achieve the above object.