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കേരള സർക്കാർ
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
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		1193 വൃശ്ചികം 21 21st Vrischikam 1193	
		1939 അഗ്രഹായണം 15 15th Agrahayana 1939	

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G. O. (P) No. 182/2017/TAXES.

Dated, Thiruvananthapuram, 6th December, 2017
21st Vrischikam, 1193.

S. R. O. No. 783/2017.—In exercise of the powers conferred by sub-section (2) of section 23 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), (hereafter in this notification referred to as the said Act), the Government of Kerala, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act, through an electronic commerce operator who is required to collect tax at

source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakhs rupees in a financial year, as the category of persons exempted from obtaining registration under said Act.

This notification shall be deemed to have come into force on the 15th day 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 its general purport.)

On the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to exempt suppliers of services through an e-commerce platform liable to collect tax at source under section 52 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) from obtaining compulsory registration under item (IX) of section 24 of the Act provided their aggregate all India turnover does not exceed twenty lakhs rupees.

The notification is intended to achieve the above object.