

GOVERNMENT OF KERALA  
Taxes (B) Department

NOTIFICATION

G.O.(P) No.70/ 2017/TAXES

*Dated, Thiruvananthapuram, 30<sup>th</sup> June., 2017*  
*....Mithunam, 1192*  
*.....Ashadha, 1939*

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 Ordinance, 2017 (11 of 2017) (hereinafter referred to as the said Ordinance), 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 exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the said Ordinance, from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the said Ordinance, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Ordinance.

This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

By order of Governor,

MINHAJ ALAM  
Secretary to Government

**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala has decided to exempt intra-State supplies of goods or services or both received by a deductor under section 51 of the said Ordinance, from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the said Ordinance, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Ordinance.

The notification is intended to achieve the above object.