

GOVERNMENT OF KERALA  
Taxes (B) Department

NOTIFICATION

G.O.(P) No59/2017/TAXES

*Dated, Thiruvananthapuram, 30<sup>th</sup> June., 2017*  
-----, 1192

S.R.O.No...../2017.- In exercise of the powers conferred by sub-section (2) of section 23 of the Kerala Goods and Services Tax Ordinance 2017 (11 of 2017) the Government of Kerala hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Ordinance.

2. This notification shall be deemed to have come into force on the 22<sup>nd</sup> day of June 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.)

Pursuant to the decision taken in the 17<sup>th</sup> Goods and Services Tax Council, Government have decided to notify the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the Kerala Goods and Services Tax Ordinance (Ordinance 11 of 2017) as the category of persons exempted from obtaining registration under the aforesaid Ordinance.

The notification is intended to achieve the above object.