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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

അസാധാരണ
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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		1939 ഭാദ്രം 27 27th Bhadra 1939	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 114/2017/Taxes.

Dated, Thiruvananthapuram, 18th September, 2017
2nd Kanni, 1193.

S. R. O. No. 566/2017.—In exercise of the powers conferred by clause (c) of sub-section (3) of section 1 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) read with clause (d) of sub-section (1) of section 51 thereof, the Government of Kerala, on the recommendations of the Council, appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under

clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:—

- (a) an authority or a board or any other body,—
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government,

with fifty-one per cent or more participation by way of equity or control, to carry out any function;

- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

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 have decided to notify that section 51 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) shall come into force on the 18th day of September, 2017 and also to specify the category of persons under clause (d) of sub-section (1) of section 51 who shall deduct tax at source, at the rate specified under the said section.

The notification is intended to achieve the above object.
