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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 നവംബർ 10 10th November 2017	നമ്പർ } No. }	2447
		1939 തുലാം 25 25th Thulam 1193		
		1939 കാർത്തികം 19 19th Karthika 1939		

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 133/2017/TAXES.

*Dated, Thiruvananthapuram, 9th November, 2017  
24th Thulam, 1193.*

**S. R. O. No. 702/2017.**—In exercise of the powers conferred by sub-section (5) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following amendment to the notification issued under G. O. (P) No. 78/2017/TAXES, dated the 30th June, 2017 and published as S.R.O. No. 376/2017 in the Kerala Gazette Extraordinary No. 1366 dated 30th June, 2017, namely:—

## AMENDMENT

In the said notification, in the first paragraph, after clause (ii), the following clause shall be inserted, namely:—

“(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Act”.

2. This notification shall be deemed to have come into force on the 22nd day of August, 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.)

The Government of Kerala have decided to notify that the services, by way of house-keeping such as plumbing, carpentering etc. provided by a person who is not liable for registration under sub-section (1) of section 22 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) except where the person supplying such service through an electronic commerce operator is liable for registration under the said section of the said Act.

The notification is intended to achieve the above objective.