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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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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 140/2017/TD.

*Dated, Thiruvananthapuram, 14th November, 2017
29th Thulam, 1193.*

S. R. O. No. 715/2017.—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), the Government of Kerala, on the recommendations of the Council, hereby specify the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Kerala Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017—Integrated Tax dated the 14th September, 2017 and published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G. S. R. 1156 (E), dated the 14th September, 2017.

Explanation.—For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:—

TABLE

<i>Sl. No.</i>	<i>Products</i>	<i>HSN Code</i>
(1)	(2)	(3)
1	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3	Carved wood products (including table and kitchenware)	4419
4	Carved wood products	4420
5	Wood turning and lacquer ware	4421

(1)	(2)	(3)
6	Bamboo products (decorative and utility items)	46
7	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8	Paper mache articles	4823
9	Textile (handloom products)	including 50, 58, 62, 63
10	Textiles hand printing	50, 52, 54
11	Zari thread	5605
12	Carpet, rugs and durries	57
13	Textiles hand embroidery	58
14	Theatre costumes	61, 62, 63
15	Coir products (including mats, mattresses)	5705, 9404
16	Leather footwear	6403, 6405
17	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18	Stones inlay work	68
19	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20	Metal table and kitchenware (copper, brass ware)	7418
21	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22	Metal bidriware	8306

(1)	(2)	(3)
23	Musical instruments	92
24	Horn and bone products	96
25	Conch shell crafts	96
26	Bamboo furniture, cane/Rattan furniture	
27	Dolls and toys	9503
28	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

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 grant exemption to a casual taxable person making taxable supplies of handicraft goods from obtaining registration under the above specified certain conditions as per sub-section (2) of Section 23 of the Kerala State Goods and Services Tax Act (20 of 2017).

The notification is intended to achieve the above object.