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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
PUBLISHED BY AUTHORITY

വാല്യം 6 } Vol. VI }	തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday	2017 ജൂൺ 30 30th June 2017	നമ്പർ } No. } 1347
		1192 മിഥുനം 16 16th Mithunam 1192	
		1939 ആഷാഢം 9 9th Ashadha 1939	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 59/2017/TAXES

30th June, 2017

Dated, Thiruvananthapuram, 16th Mithunam, 1192

9th Ashadha, 1939.

S. R. O. No. 357/2017.—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 22nd day of June, 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.)

Pursuant to the decision taken in the 17th 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.