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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**

**അസാധാരണ**  
**EXTRAORDINARY**

**ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്**  
**PUBLISHED BY AUTHORITY**

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വാല്യം 6 } Vol. VI }	തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday	2017 ജൂൺ 30 30th June 2017	നമ്പർ } No. }	1358
		1192 മിഥുനം 16 16th Mithunam 1192		
		1939 ആഷാഢം 9 9th Ashadha 1939		

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 70/2017/TAXES.

*30th June, 2017*  
*Dated, Thiruvananthapuram, 16th Mithunam, 1192*  
*9th Ashadha, 1939.*

**S. R. O. No. 368/2017.**—In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017) (hereinafter referred to as the said Ordinance), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a deductor under section 51 of the said Ordinance, from any supplier, who is not registered, from the whole of the State tax leviable

thereon under sub-section (4) of section 9 of the said Ordinance, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Ordinance.

This notification shall come into force with effect from the 1st day of July, 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 has decided to exempt intra-State supplies of goods or services or both received by a deductor under section 51 of the said Ordinance, from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the said Ordinance, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of section 24 of the said Ordinance.

The notification is intended to achieve the above object.

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