

©
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. } 1363
		1192 മിഥുനം 16 16th Mithunam 1192	
		1939 ആഷാഢം 9 9th Ashadha 1939	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 75/2017/TAXES.

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

S. R. O. No. 373/2017.—In exercise of the powers conferred by sub-section (2) of section 7 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:—

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

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.)

Sub-section (2) of section 7 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017) provides that, such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council, shall be treated neither as a supply of goods nor a supply of services.

Accordingly, the Government of Kerala has decided to notify the services provided by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution as neither as a supply of goods nor a supply of service.

The notification is intended to achieve the above object.