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Government of Kerala
2025

Regn.No. KERBIL/2012/45073
dated 05-09-2012 with RNI
Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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തിരുവനന്തപുരം, വ്യാഴം
Thiruvananthapuram, Thursday

2025 സെപ്റ്റംബർ 18
18th September 2025
1201 കന്നി 2
2nd Kanni 1201
1947 ഭാദ്രം 27
27th Bhadra 1947

നമ്പർ No. 3334

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.151/2025/TD. *Dated, Thiruvananthapuram, 18th September, 2025*
2nd Kanni, 1201.

S. R. O. No. 1067/2025

In exercise of the powers conferred by sub-section (5) of section 9 of the State Goods and Services Act, 2017 (20 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Kerala issued under G.O.(P) No.78/2017/TAXES, dated 30th June 2017 and published as S.R.O. No.376//2017 in the Kerala

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Gazette, Extraordinary, No.1366 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, after clause (iv), the following clause shall be inserted, namely: -

"(v) services by way of local delivery except where the person supplying such services through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the Kerala State Goods and Services Tax Act, 2017".

2. This notification shall come into force with effect from the 22nd day of September 2025.

By order of the Governor,
K.R. JYOTHILAL,
Additional Chief 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, on the recommendation of the 56th Goods and Services Tax Council meeting have decided to amend the notification issued under G.O. (P) No. 78/2017 /TAXES dated 30th June, 2017 and published as S.R.O. No. 376/2017 in the Kerala Gazette Extraordinary No. 1366 dated 30th June, 2017.

The notification is intended to achieve the above object.

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