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Government of Kerala
2025

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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. 3335

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.152/2025/TD. *Dated, Thiruvananthapuram, 18th September, 2025*
2nd Kanni, 1201.

S. R. O. No. 1068/2025

In exercise of the powers conferred by sub-section (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the State Goods and Services Act, 2017 (20 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do and on the recommendations of the Council, hereby makes the following further amendments in the

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notification of the Government of Kerala issued under G.O.(P) No.73/2017/TAXES, dated the 30th June, 2017, published as SRO No.371/2017 in the Kerala Gazette, Extraordinary No.1361, dated the 30th June 2017, namely:-

AMENDMENT

In the said notification,-

(a) In the table, -

(i) against serial number 18, in column (3), after clause (b), the following explanation shall be inserted, namely:-

"Explanation. - Nothing contained in this entry shall apply to:

(i) local delivery services provided by an Electronic Commerce Operator; or

(ii) local delivery services provided through an Electronic Commerce Operator.";

(ii) after serial number 36B and the entries relating thereto, the following serial numbers and entries relating thereto shall be inserted, namely: -

"36C	Heading 9971	Services of life insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] *Explanation:* For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual. b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.	Nil	Nil
36D	Heading 9971	Services of health insurance business provided by an insurer to the insured, where the insured is not a group. [Please refer to clause (zfb) in para 2] *Explanation:* For the removal of doubts, it is hereby clarified that: a. This exemption shall apply to a contract of insurance	Nil	Nil

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		where the insured is an individual, or an individual and family of the said individual. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.		
36E	Heading 9971	reinsurance of the insurance services specified in serial numbers 36C or 36D	Nil	Nil”;

(b) in paragraph 2,

(i). for clause (ze), the following shall be substituted, namely: -

“(ze)‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

i. an electronic commerce operator by whom the services of local delivery are provided,

ii. an electronic commerce operator through whom the services of local delivery are provided”;

(ii). after clause (zfa), the following clause shall be inserted, namely:-

“(zfb) For the purposes of entries at serial numbers 36C and 36D in the table above, ‘group’ means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes:

a. Employer– employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;

b. Non employer– employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/ activities other than insurance.”;

(iii). after clause (zg), the following clause shall be inserted, namely: -

“(zga) ‘health insurance business’ means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover;”.

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.

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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 make amendments in the notification issued under G.O.(P) No.73/2017/TAXES dated 30th June, 2017 and published as S.R.O. No.371/2017 in the Kerala Gazette Extraordinary No.1361 dated 30th June, 2017 so as to incorporate the recommendations of the Council.

The notification is intended to achieve the above object.

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