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Government of Kerala
2025

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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. 3338

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.155/2025/TD. *Dated, Thiruvananthapuram, 18th September, 2025*
2nd Kanni, 1201.

S. R. O. No. 1071/2025

In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala State Goods and Services Act, 2017 (20 of 2017), Government of Kerala on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O.(P) No.118/2018/TAXES dated 27th July, 2018 and published as S.R.O. No.521/2018 in the Kerala Gazette

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Extraordinary No. 2026, dated 27th July, 2018, namely:-

AMENDMENT

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely:-

TABLE

Sl.No.	**Chapter, Heading, Sub-heading or Tariff item**	**Description of Goods**	**Rate**
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	2.5 %
2.	4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39	Handbags including pouches and purses; jewellery box	2.5 %
3.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	2.5 %
4.	4414	Wooden frames for painting, photographs, mirrors, etc.	2.5 %
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft)	2.5 %
6.	4503 90 90 4504 90	Art ware of cork (including articles of sholapith)	2.5 %
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah [including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8.	4802	Hand-made paper and paperboard	2.5 %
9.	4823	Articles made of paper mache	2.5%

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10.	5607, 5609	Coir articles	2.5%
11.	5609 00 20, 5609 00 90	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps	2.5%
12.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5 %
13.	5804 30 00	Handmade lace	2.5 %
14.	5805	Hand-woven tapestries	2.5 %
15.	5808 10	Hand-made braids and ornamental trimming in the piece	2.5 %
16.	5810	Hand embroidered articles	2.5 %
17.	6117, 6214	Handmade/hand embroidered shawls	2.5 %
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	2.5 %
19.	6815 99 90	Stone art ware, stone inlay work	2.5 %
20.	6912 00 10 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	2.5%
21.	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)	2.5 %
22.	7009 92 00	Ornamental framed mirrors	2.5 %
23.	7018 10	Bangles, beads and small ware	2.5 %
24.	7018 90 10	Glass statues [other than those of crystal]	2.5 %
25.	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	2.5 %
26.	7113 11 10	Silver filigree work	1.5 %
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	1.5 %
28.	7326 90 99	Art ware of iron	2.5 %
29.	7419 80	Art ware of brass, copper/copper alloys, electro plated with nickel/silver	2.5 %
30.	7616 99 90	Aluminium art ware	2.5 %

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31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga artware, idol, Swamimalai bronze icons, dhokra jaali)	2.5 %
32.	9405 10	Handcrafted lamps (including Panchloga lamp)	2.5 %
33.	9401 50, 9403 80	Furniture of bamboo, rattan, and cane	2.5 %
34.	9503	Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawantwadi, Channapatna toys, Thanjavur doll)	2.5 %
35.	9504	Ganjifa card	2.5 %
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell, and other animal carving material	2.5 %
37.	9602	Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stearin, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac)	2.5 %
38.	9701	Hand paintings, drawings, and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.)	2.5 %
39.	9703	Original sculptures and statuary, in metal, stone, or any other material	2.5 %”

2. This notification shall come into force on the 22nd 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 recommendation of the 56th Goods and Services Tax Council meeting,have decided to make amendments in the notification issued under G.O.(P) No. 118/2018/Taxes dated 27th July, 2018 and published as S.R.O. No.521/2018 in the Kerala Gazette Extraordinary No.2026, dated 27th July, 2018.

The notification is intended to achieve the above object.

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