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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**

**അസാധാരണം**  
**EXTRAORDINARY**

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

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**GOVERNMENT OF KERALA**

**Taxes (B) Department**

**NOTIFICATION**

G. O. (P) No. 149/2017/TAXES.

*Dated, Thiruvananthapuram, 15th November, 2017*  
*30th Thulam, 1193.*

**S. R. O. No. 725/2017.**—In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), 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 makes the following further amendments to 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, namely:—

## AMENDMENT

In the said notification,—

(i) in the TABLE,—

(a) in serial number 5, in column (3), for the words “governmental authority” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;

(b) after serial number 9B and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil”;

(c) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“21A	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely:—	Nil	Nil

(1)	(2)	(3)	(4)	(5)
		(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or		
		(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or		
		(c) any Co-operative Society established by or under any law for the time being in force; or		
		(d) any body corporate established, by or under any law for the time being in force; or		
		(e) any partnership firm whether registered or not under any law including association of persons;		
		(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.		

(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall respectively be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil”;

(e) in serial number 41, for the entry in column (3), the following entry shall be substituted, namely:—

“Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.”;

(ii) in paragraph 2, for clause (zf), the following clauses shall be substituted, namely:—

“(zf) “Governmental Authority” means an authority or a board or any other body,—

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

2. This notification shall be deemed to have come into force on the 13th day of October, 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.)

As per the decision taken in the 22nd Goods and Services Tax Council Meeting, Government have decided to exempt the services provided by Goods Transport Agencies to unregistered persons. Government have also decided to exempt the supply of service by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by such entities in the form of grants. Government have granted exemption to the services by way of access to a road or a bridge on payment of annuity. Consequential amendments are also made.

The notification is intended to achieve the above object.