

©
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, ബുധൻ Thiruvananthapuram, Wednesday	2017 നവംബർ 15 15th November 2017	നമ്പർ } No. }
		1193 തുലാം 30 30th Thulam 1193	
		1939 കാർത്തികം 24 24th Karthika 1939	
		2522	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 171/2017/TAXES.

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

S. R. O. No. 747/2017.—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:—

In the said notification, in the TABLE,—

(a) against serial number 11A, for the entry in column (3), the following entry shall be substituted, namely:—

“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc., under Public Distribution System against consideration in the form of commission or margin.”;

(b) the serial number 11B and the entries relating thereto shall be omitted;

(c) after serial number 79 and the entries relating thereto, the following serial number and entries shall, respectively be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (Central Act 24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil”.

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.)

On the recommendation of the 23rd Goods and Services Tax Council Meeting, the Government of Kerala have decided to exempt the services provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against the consideration in the form of commission or margin and services by way of admission to a protected monument.

The notification is intended to achieve the above object.