

 നമ്പർ No.	}1368
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## GOVERNMENT OF KERALA

## Taxes (C) Department

## NOTIFICATION

G.O.(P) No. 80/2017/TAXES.

Dated, Thiruvananthapuram, <u>30th June, 2017</u> 9th Ashadha, 1939.

**S. R. O. No. 378/2017**.—In exercise of the powers conferred by sub-section (1) of Section 68 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala hereby specify the amount of value of consignment of goods, along with which the documents and devices as may be prescribed under said section shall be carried by a person in charge of conveyance, as rupees fifty thousand or more.

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 sub-section (1) of section 68 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed. Accordingly, Government of Kerala on the recommendations of the Council has decided to specify the amount of value of consignment of goods, along with which the documents and devices as may be prescribed under said section shall be carried by a person in charge of conveyance, as rupees fifty thousand or more.

This notification is intended to achieve the above object.