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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**  
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GOVERNMENT OF KERALA

**Taxes (H) Department**

NOTIFICATION

G. O. (P) No. 93/2017/TAXES.

*27th July, 2017*

*Dated, Thiruvananthapuram, 11th Karkadakam, 1192*

*5th Sravana, 1939.*

**S. R. O. No. 470/2017.**—In exercise of the powers conferred by section 164 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017) read with section 150 thereof, the Government of Kerala hereby make the following rules further to amend the Kerala Goods and Services Tax Rules, 2017 issued by notification under G.O.(P) No. 79/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 377/2017 in the Kerala Gazette Extraordinary No. 1367 dated 30th June, 2017, namely:—

## RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Goods and Services Tax (Amendment) Rules, 2017.

(2) They shall come into force at once.

2. *Amendment of the rules.*—In the Kerala Goods and Services Tax Rules, 2017, after sub-rule (20) of rule 56, the following rule shall be inserted, namely:—

“(20A) Every agent or distributor selling lottery tickets or a selling agent of lotteries authorised by the State and who is registered or liable to be registered under the Ordinance, shall file the information return in Annexure before the Deputy Commissioner of State Tax, Thiruvananthapuram, Deputy Commissioner of State tax, Ernakulam or Deputy Commissioner of State tax, Palakkad, as the case may be, regarding the lottery tickets supplied by them and the procedure to be adopted for verification as specified hereunder.—

- (i) He shall submit on the first day of every month and, if the first day being a holiday, on the immediate next working day, the statement as provided in the Annexure relating to the draws of lotteries to be conducted during the month commencing from the next succeeding month which are intended to be sold in the State;
- (ii) The organizing State or their distributor or selling agent shall file the details regarding unsold ticket particulars and produce the unsold lottery tickets before the same authority who have verified while bringing the lottery tickets for sale in the State within forty eight hours after the lottery draw;
- (iii) The procedure of verification of information return is as specified below:
  - (a) The tickets for which the details in Annexure is filed shall be produced before the Deputy Commissioner of State tax, Thiruvananthapuram, Deputy Commissioner of State tax, Ernakulam or Deputy Commissioner of State tax, Palakkad, as the case may be, as and when it is received from the organizing State for verification;

- (b) The physical verification of the details submitted in Annexure shall be done by the Deputy Commissioner of State tax, Thiruvananthapuram, Deputy Commissioner of State tax, Ernakulam or Deputy Commissioner of State tax, Palakkad, as the case may be, during the actual retail sale of tickets;
- (c) The physical verification of unsold tickets shall be done by the Deputy Commissioner of State tax, Thiruvananthapuram, Deputy Commissioner of State tax, Ernakulam or Deputy Commissioner of State tax, Palakkad, as the case may be.
- (d) Violations of the Lotteries (Regulation) Act, 1998 (Central Act 17 of 1998) and the rules made thereunder, if any, detected by any authority shall be informed to the police for initiating action under section 7 of the said Act and to the Government for initiating action under section 4 of the said Act.

## ANNEXURE

[See sub-rule (20A) of rule 56]

Goods and Services Tax Registration No.	
The period relating to the draws for which the return is filed	
Name of the organising State	
Name of the Lottery tickets for each draw with series and serial numbers as received from the organizing State for sale in the State and the face value of the ticket	

Name and address of the sub-distributors and agents in the State through which the tickets will be sold or distributed	
The Scheme of lottery (percentage distribution of face value for prize and commission, tax, administration expenses etc.)	

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.)

Section 150 of the Kerala Goods and Services Tax Ordinance (11 of 2017) provides for the obligation to furnish information return. Government have decided to make it mandatory to furnish information return by a person who is a lottery distributor or a selling agent of lotteries authorised by the State and who is registered or liable to be registered under the Ordinance and to prescribe the procedure for verification thereof. Hence, the amendment.

The notification is intended to achieve the above object.