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Government of Kerala  
2018



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI  
Reg. No. KL/TV(N)/634/2015-17

**കേരള ഗസറ്റ്**  
**KERALA GAZETTE**

**അസാധാരണ**  
**EXTRAORDINARY**

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

വാല്യം 7 Vol. VII	തിരുവനന്തപുരം, ശനി Thiruvananthapuram, Saturday	2018 ജനുവരി 27 27th January 2018	നമ്പർ } No. } 162
		1193 മകരം 13 13th Makaram 1193	
		1939 മാഘം 7 7th Magha 1939	

GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 7/2018/TAXES.

*Dated, Thiruvananthapuram, 27th January, 2018  
13th Makaram, 1193.*

**S. R. O. No. 49/2018.**—In exercise of the powers conferred by sub-section (1) of section 10 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G. O. (P) No. 60/2017/TAXES dated the 30th June, 2017 and published as S. R. O. No. 358/2017 in the Kerala Gazette Extraordinary No. 1348 dated 30th June, 2017, namely:—

In the said notification, in the opening paragraph,—

- (a) in clause (i), for the words “one percent”, the words “half percent” shall be substituted;
- (b) in clause (iii), for the words “half percent of the turnover”, the words “half percent of the turnover of taxable supplies of goods” shall be substituted.

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.)

The Government of Kerala on the recommendation of the Goods and Services Tax Council have decided to make uniform rate of tax under composition scheme for manufacturers and traders and to amend the notification issued under G. O. (P) No. 60/2017/TAXES dated 30th June, 2017 and published as S. R. O. No. 358/2017 in the Kerala Gazette Extraordinary No. 1348 dated 30th June, 2017 accordingly.

The notification is intended to achieve the above object.