



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 10
Vol. X

തിരുവനന്തപുരം,
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Thiruvananthapuram,
Saturday

2021 ഒക്ടോബർ 02
02nd October 2021

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No.

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P)No.91/2021/TAXES.

Dated, Thiruvananthapuram, 1st October, 2021

15th Kanni, 1197

S. R. O. No. 723/2021

In exercise of the powers conferred by sub-section (3) of section 9 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. 65/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 363/2017 in the Kerala



Gazette Extraordinary No. 1353 dated 30th June, 2017, namely:-

In the said notification, in the Table, after Sl. No. 3 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

" 3A.	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruit namely: - a) Of peppermint (<i>Mentha piperita</i>); b) Of other mints : Spearmint oil (<i>ex-mentha spicata</i>), Water mint-oil (<i>ex-mentha aquatic</i>), Horsemint oil (<i>ex-mentha sylvestries</i>), Bergament oil (<i>ex-mentha citrate</i>).	Any Unregistered Person	Any Registered Person.";
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2. This notification shall come into force on the 1st day of October, 2021.

By order of the Governor,
Dr. Sharmila Mary Joseph
Secretary to Government

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Pursuant to the decision taken in the 45th meeting of the Goods and Services Tax Council, Government of Kerala have decided to specify the supply of certain essential oils other than those of citrus fruit in respect of which the State tax shall be paid on reverse charge basis by the recipient of the intra-State supply of such goods.

The notification is intended to achieve the above object.

