



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
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27th October 2021

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11th Thulam 1197

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5th Karthika 1943

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No.

3129

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.106/2021/TAXES.

Dated, Thiruvananthapuram, 27th October, 2021

11th Thulam, 1197

S. R. O. No. 768/2021

In exercise of the powers conferred by sub-section (1) of section 9 and subsection (5) of section 15 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. 62/2017/TAXES. dated 30th June, 2017 and published as



S.R.O. No.360/2017 in the Kerala Gazette Extraordinary No. 1350 dated 30th June, 2017, namely:-

In the said notification, -

- (a) in Schedule II – 6%, Sl. No. 243 and the entries relating thereto shall be omitted;
- (b) in Schedule III – 9%, against Sl. No. 452P, in column (3), the words “in respect of Information Technology software”, shall be omitted.

By order of the Governor,
RAJESH KUMAR SINGH,
Additional Chief 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 Goods and Services Tax Council Meeting, Government of Kerala have decided to modify the rate of tax on certain goods by making certain amendments in the notification issued under G.O.(P)No. 62/2017/TAXES. dated 30th June, 2017 and published as S.R.O. No.360/2017 in the Kerala Gazette Extraordinary No. 1350 dated 30th June, 2017.

The notification is intended to achieve the above object.

