



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.135/2021/TAXES.

Dated, Thiruvananthapuram, 22nd December, 2021

7th Dhanu, 1197

S. R. O. No. 976/2021

In exercise of the powers conferred by sub-section (5) 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 amendments further to amend the notification issued under G.O.(P) No.78/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No.376/2017 in the Kerala Gazette Extraordinary No. 1366 dated 30th June, 2017, namely:-



(1) In the notification,-

(i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

(2) In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures “, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be substituted;

(ii) after item (b), the following shall be inserted namely:-

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall come into force with effect from the 1st day of January, 2022.

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.)

The Government of Kerala had notified the specified categories of intrastate supplies of services through an electronic commerce operator, wherein the tax shall be paid by the electronic commerce operator as if it is liable to pay tax in relation to supply of such services as per the notification issued under G.O.(P) No. 78/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No.376/2017 in the Kerala Gazette Extraordinary No.1366 dated 30th June, 2017. Now the Government have decided to amend the said notification in order to incorporate the recommendation of the 45th Goods and Services Tax Council.

The notification is intended to achieve the above object.

