



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.148/2021/TAXES.

Dated, Thiruvananthapuram, 31st December, 2021

16th Dhanu, 1197

S. R. O. No. 2/2022

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (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, and in supersession of notification issued under G.O.(P) No.132/2021/TAXES dated 21st December, 2021 and published as S.R.O. No.973/2021 in the



Kerala Gazette Extraordinary No. 3763 dated 22nd December, 2021, 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 I – 2.5%, serial number 225 and the entries relating thereto shall be omitted;
 (b) in Schedule II – 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“171A1	64	Footwear of sale value not exceeding Rs.1000 per pair.”
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2. This notification shall come into force on 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.)

Pursuant to the decision taken in the 46th Goods and Services Tax Council Meeting, the 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.

