



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.147/2021/TAXES.

Dated, Thiruvananthapuram, 31st December, 2021

16th Dhanu, 1197

S. R. O. No. 1/2022

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of



the Council, and in supersession of notification issued under G.O.(P) No.133/2021/TAXES dated 21st December, 2021 and published as S.R.O. No. 974/2021 in the Kerala Gazette Extraordinary No. 3764 dated 22nd December, 2021, hereby makes the following amendments in the notification issued under G.O.(P) No.72/2017/TAXES dated 30th June, 2017 and published as S.R.O. No.370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017, namely:-

In the said notification, in the TABLE, against serial number 3,-

1) in column (3), in the heading “Description of Service”, in items (iii), (vi), (ix) and (x), for the words “Union territory, a local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;

2) in column (3), in the heading “Description of Service”, in item (vii), for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;

3) in column (5), in the heading “Condition”, the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted.

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.)

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 services by making certain amendments in the notification issued under G.O.(P) No. 72/2017/TAXES dated 30th June, 2017 and published as S.R.O. No.370/2017 in the Kerala Gazette Extraordinary No.1360 dated 30th June, 2017.

The notification is intended to achieve the above object.

