



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 10
Vol. X

തിരുവനന്തപുരം,
ചൊവ്വ
Thiruvananthapuram,
Tuesday

2021 സെപ്റ്റംബർ 14
14th September 2021
1197 ചിങ്ങം 29
29th Chingam 1197
1943 ഭാദ്രം 23
23rd Bhadra 1943

നമ്പർ
No. } 2678

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.81/2021/TAXES.

*Dated, Thiruvananthapuram, 14th September, 2021
29th Chingam, 1197*

S. R. O. No. 691/2021

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 the recommendations of the Council, and on being satisfied that it is necessary in the public



interest so to do, hereby makes the following further 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:-

2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -

“ *Provided* that during the period beginning from the 14th June, 2021 and ending with the 30th September, 2021, the state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.”.

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.)

On recommendation of the Goods and Services Tax Council, the Government have decided to reduce GST rate on composite supply of works contract as defined in clause (119) of section 2 of the Kerala State Goods and Services Tax Act, 2017 supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a structure meant for funeral, burial or cremation to 2.5% for the period from the 14th June, 2021 to the 30th September, 2021.

The notification is intended to achieve the above object.

