



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 10
Vol. X

തിരുവനന്തപുരം,
ശനി

Thiruvananthapuram,
Saturday

2021 ഒക്ടോബർ 02
02nd October 2021

1197 കന്നി 16
16th Kanni 1197

1943 ആശ്വിനം 10
10th Aswina 1943

നമ്പർ
No.

2861

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P)No.94/2021/TAXES.

Dated, Thiruvananthapuram, 1st October, 2021

15th Kanni, 1197

S. R. O. No. 726/2021

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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, hereby makes the following further



amendments in the notification issued under G.O.(P) No. 73/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 371/2017 in the Kerala Gazette Extraordinary No. 1361 dated 30th June, 2017, namely:—

In the said notification, in the Table, -

(i) against serial number 1, in column (3), after the figures and letters “12AA”, the word, figures and letters “ or 12AB” shall be inserted;

(ii) against serial number 9AA, in column (3), after the words “hosted in India”, the words “whenever rescheduled” shall be inserted;

(iii) after serial number 9AA and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
“9AB	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.”;

(iv) against serial numbers 9D and 13, in column (3), after the figures and letters “12AA”, the word, figures and letters “ or 12AB” shall be inserted;

(v) against serial numbers 19A and 19B, in column (5), for the figures “2021”, the figures “2022” shall be substituted;

(vi) serial number 43 and the entries relating thereto shall be omitted;

(vii) after serial number 61 and the entries relating thereto, the following shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
“61A	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.	Nil	Nil”;

(viii) against serial number 72, in column (3), after the words “for which”, the figures, symbol and words “75% or more of the” shall be inserted;



(ix) against serial numbers 74A and 80, in column (3), after the figures and letters “12AA”, word, figures and letters “ or 12AB” shall be inserted;

(x) after serial number 82A and the entries relating thereto, the following shall be inserted, namely : -

(1)	(2)	(3)	(4)	(5)
“82B	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil”;

2. This notification shall come into force with effect from the 1st day of October, 2021.

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 Service Tax Council, the Government of Kerala have decided to amend notification issued under G.O.(P) No. 73/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 371/2017 in the Kerala Gazette Extraordinary No. 1361 dated 30th June, 2017 so as to incorporate the recommendation of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

