



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G.O.(P)No.90/2021/TAXES.

*Dated, Thiruvananthapuram, 1st October, 2021*

*15th Kanni, 1197*

**S. R. O. No. 722/2021**

In exercise of the powers conferred by sub-section (1) 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 in the notification issued under G. O. (P) No. 156/2017/TAXES, dated 15th November, 2017 and published as S.R.O. No. 732/2017 in the Kerala



Gazette Extraordinary No. 2507 dated 15th November, 2017, namely:-

In the said notification, in the Table, against Sl. No. 1, -

(i) in column (3), for the entry, the entry “(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government.” shall be substituted;

(ii) in column (4), in the entry, for the words “food preparations” at both the places, where they occur, the word “goods” shall be substituted;

2. This notification shall come into force on 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.)

The Government of Kerala had reduced the State Tax of food preparations put up in unit containers and intended for free distribution to the economically weaker sections of the society to 2.5 percent under certain conditions as per notification issued under G. O. (P) No. 156/2017/TAXES, dated 15th November, 2017 and published as S.R.O. No. 732/2017 in the Kerala Gazette Extraordinary No. 2507 dated 15th November, 2017. Now, on recommendation of the Goods and Services Tax Council, the Government have decided to reduce the rate of GST on intra state supply of “Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government” to 5% by amending the said notification.

The notification is intended to achieve the above object.

