



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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No. 3765

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.134/2021/TAXES.

Dated, Thiruvananthapuram, 21st December, 2021

6th Dhanu, 1197

S. R. O. No. 975/2021

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 amendments



further to amend 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 3, in column (3), in the heading “ Description of Services” , the words “or a Governmental authority or a Government Entity” shall be omitted;

(ii) against serial number 3A, in column (3), in the heading “ Description of Services “, the words “or a Governmental authority or a Government Entity” shall be omitted;

(iii) against serial number 15, in column (3), in the heading “ Description of Services “, after item (c), the following shall be inserted, namely: -

“Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).”;

(iv) against serial number 17, in column (3), in the heading “ Description of Services “, after item (e), the following shall be inserted, namely: -

“Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).”

2. This notification shall come into force with effect from 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 45th Goods and Services Tax Council Meeting, the Government of Kerala have decided to amend 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 for incorporating the recommendations of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

