



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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Thiruvananthapuram,  
Friday

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31st December 2021

1197 ധനു 16  
16th Dhanu 1197

1943 പൗഷം 10  
10th Pousha 1943

നമ്പർ  
No. 3873

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.140/2021/TAXES.

*Dated, Thiruvananthapuram, 31st December, 2021*

*16th Dhanu, 1197*

**S. R. O. No. 1015/2021**

In exercise of the powers conferred by sub-sections (1) of section 11 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 further amendments in the notification issued under G.O.(P) No.63/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No.361/2017 in the Kerala Gazette



Extraordinary No.1351 dated 30th June, 2017, namely:-

In the said notification, in the Schedule, -

- (i) against Sl. No. 22, for the entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be substituted;
- (ii) against Sl. No. 43B, in column (3), for the entry, the entry “Vegetables provisionally preserved, but unsuitable in that state for immediate consumption” shall be substituted;
- (iii) against Sl. No. 49, in column (3), for the entry, the entry “Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled” shall be substituted;
- (iv) after Sl. No. 97 and entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

“97A	2009 89 90	Tender coconut water other than those put up in unit container and, -  (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]”;
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- (v) Sl. No. 101 and the entries relating thereto shall be omitted;
- (vi) against Sl. No. 141, for the entry in column (2), the entry “8807” shall be substituted;

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2022.

By order of the Governor,  
SINI J. SHUKKOOR,  
*Additional Secretary to Government.*



### **Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

The Goods and Services Tax Council in its 45th meeting held on 17th September, 2021 at Lucknow had recommended transposition changes in Goods and Services Tax Council notifications to align with latest Harmonised System code with effect from 1st January, 2022. Pursuant to the decision taken in the 45th Goods and Services Tax Council Meeting, Government of Kerala have decided to amend the notification issued under G.O.(P) No.63/2017/ TAXES, dated 30th June, 2017 and published as S.R.O. No. 361/2017 in the Kerala Gazette Extraordinary No. 1351 dated 30th June, 2017.

The notification is intended to achieve the above object.

