



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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13th September 2021
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28th Chingam 1197
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No. } 2671

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.77/2021/TAXES.

Dated, Thiruvananthapuram, 13th September, 2021

28th Chingam, 1197

S. R. O. No. 687/2021

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 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.72/2017/TAXES. dated the 30th June, 2017 and published as S.R.O. No.370/2017 in the Kerala Gazette Extraordinary No. 1360 dated the 30th June, 2017, namely:-

In the said notification, in the Table, -

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.” ;

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely: –

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	-”

(ii) in item (ii) in column (3), for the word, brackets, figures and letter “and (ia)”, the brackets, figures, letter and word “, (ia) and (ib)” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 2nd day of June, 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 have decided to amend 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 for incorporating the recommendations of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

