



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

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No. 2672

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.78/2021/TAXES.

Dated, Thiruvananthapuram, 13th September, 2021

28th Chingam, 1197

S. R. O. No. 688/2021

In exercise of the powers conferred by section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification issued under G.O.(P) No. 62/2019/TAXES. dated the 30th March, 2019



and published as S.R.O. No.252/2019 in the Kerala Gazette Extraordinary No. 878 dated the 30th March, 2019 -

In the said notification, in the first paragraph,-

- (a) for the words “in whose case the liability to”, the words “, who shall” shall be substituted;
- (b) for the words “shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier”, the words “in a tax period not later than the tax period in which the date of issuance of the completion certificate for the project, where required, by the competent authority, or the date of its first occupation, whichever is earlier, falls” 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 had notified the classes of registered persons as the registered persons in whose case the liability to pay state tax shall arise on the date of issuance of completion certificate for the project by a competent authority or on its first occupation, whichever is earlier as per notification issued under G.O.(P) No. 62/2019/TAXES. dated the 30th March, 2019 and published as S.R.O. No.252/2019 in the Kerala Gazette Extraordinary No. 878 dated the 30th March, 2019. Now, the Government have decided to amend the said notification for incorporating the recommendations of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

