കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P)No.92/2021/TAXES.

Dated, Thiruvananthapuram, 1st October, 2021

15th Kanni, 1197

S. R. O. No. 724/2021

In exercise of the powers conferred by sub-section (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, for Sl. No. 86 and the entries relating thereto, the following Sl. No. and entries thereto shall be substituted, namely: -

"86.	1209	Seeds, fruit and spores, of a kind used for sowing *Explanation*: This entry does not cover seeds meant for any use other than sowing.";

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.)

Pursuant to the decision taken in the Goods and Services Tax Council Meeting, Government of Kerala have decided to insert explanation to the entry in Sl. No. 86 of 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.

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