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Government of Kerala  
2017



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI  
Reg. No. KL/TV(N)/634/2015-17

**കേരള ഗസറ്റ്**  
**KERALA GAZETTE**

**അസാധാരണം**  
**EXTRAORDINARY**

**ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്**  
**PUBLISHED BY AUTHORITY**

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വാല്യം 6 } Vol. VI }	തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday	2017 ജൂൺ 30	നമ്പർ } No. } 1347
		30th June 2017	
		1192 മിഥുനം 16	
		16th Mithunam 1192	
		1939 ആഷാഢം 9	
		9th Ashadha 1939	

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 59/2017/TAXES

*30th June, 2017*

*Dated, Thiruvananthapuram, 16th Mithunam, 1192*

*9th Ashadha, 1939.*

**S. R. O. No. 357/2017.**—In exercise of the powers conferred by sub-section (2) of section 23 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017) the Government of Kerala hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse

charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Ordinance.

2. This notification shall be deemed to have come into force on the 22nd day of June, 2017.

By order of the Governor,

MINHAJ ALAM,  
*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 17th Goods and Services Tax Council, Government have decided to notify the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the Kerala Goods and Services Tax Ordinance (Ordinance 11 of 2017) as the category of persons exempted from obtaining registration under the aforesaid Ordinance.

The notification is intended to achieve the above object.