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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**

വാല്യം 6 } Vol. VI }	തിരുവനന്തപുരം, വെള്ളി Thiruvananthapuram, Friday	2017 ജൂൺ 30 30th June 2017	നമ്പർ } No. } 1349
		1192 മിഥുനം 16 16th Mithunam 1192	
		1939 ആഷാഢം 9 9th Ashadha 1939	

GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No. 61/2017/TAXES.

*30th June, 2017*

*Dated, Thiruvananthapuram, 16th Mithunam, 1192*

*9th Ashadha, 1939.*

**S. R. O. No. 359/2017.**—In exercise of the powers conferred by sub-sections (1) and (3) of section 50 sub-section (12) of section 54 and section 56 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, on the recommendations of the Council, hereby fixes the rate of interest per annum, for the purposes of the said sections as specified in column (2) of the Table below, as mentioned in the corresponding entry in column (3) of the said Table.

TABLE

<i>Sl. No.</i>	<i>Section</i>	<i>Rate of interest (in per cent)</i>
(1)	(2)	(3)
1	Sub-section (1) of section 50	18
2	Sub-section (3) of section 50	24
3	Sub-section (12) of section 54	6
4	Section 56	6
5	Proviso to section 56	9

2. This notification shall come into force from the 1st day of July, 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.)

The Government of Kerala, on the recommendations of the Goods and Services Tax Council, has decided to fix the rate of interest per annum, for the purpose of sub-sections (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Kerala Goods and Service Tax Ordinance, 2017 (11 of 2017).

This notification is intended to achieve the above object.