

GOVERNMENT OF KERALA  
Taxes (B) Department

NOTIFICATION

G.O.(P) No.65/ 2017/TAXES

*Dated, Thiruvananthapuram, 30<sup>th</sup> June, 2017*

*.....Mithunam, 1192*

*.....Ashadha, 1939*

S.R.O.No...../2017.- In exercise of the powers conferred by sub-section (3) of section 9 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, on the recommendations of the Council, hereby specifies the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the State tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Ordinance shall apply to such recipient, namely:-

**TABLE**

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	-5
1	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3	2401	Tobacco leaves	Agriculturist	Any registered person
4	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
5	-	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. <i>Explanation.-</i> For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions

				of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (Central Act 17 of 1998).
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*Explanation.* –

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975,(Central Act 51 of 1975) including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

By order of Governor,

MINHAJ ALAM,  
Secretary to Government.

### **Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

As per sub-section(3) of section 9 of the Kerala Goods and Services Tax Ordinance, 2017(11 of 2017), the Government may, on the recommendations of the Council by notification, specify categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis by the recipient of such goods or services or both.

Accordingly, Government of Kerala on the recommendations of the Council, has decided to specify the supply of goods in respect of which the state tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods.

This notification is intended to achieve the above object.