

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G.O.(P) No67/ 2017/TAXES

Dated, Thiruvananthapuram, 30th June., 2017

....Mithunam, 1192

.....Ashadha, 1939

S.R.O.No...../2017.- In exercise of the powers conferred by section 55 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government, on the recommendations of the Council, hereby specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable state tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the Canteen Stores Department or to the authorized customers of the Canteen Stores Department .

This notification shall come into force with effect from the 1st 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 section 55 of the Kerala Goods and Service Tax Ordinance 2017(11 of 2017), the Government may, on the recommendations of the Council, by notification, specify any specialised agency of the United Nations Organisation or any Multilateral Financial Institution and Organisation notified under the United Nations(Privileges and Immunities) Act, 1947(Central Act 46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf, who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them.

Accordingly, the Government has decided to notify Canteen Stores Department under section 55 as a person who shall be entitled to claim a refund of fifty per cent of the applicable State tax paid by it on all inward supplies of goods received by it for the purpose of subsequent supply of such goods to the Unit Run Canteens of the Canteen Stores Department or to be authorized customeres or the Canteen Stores Department.

This notification is intended to achieve the above object