

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G.O.(P) No.68/2017/TAXES

Dated, Thiruvananthapuram, 30th June., 2017
....Mithunam, 1192
.....Ashadha, 1939

S.R.O.No...../2017.- In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the State tax leviable thereon under section 9 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), namely:-

TABLE

| Sl. No. | Tariff item, sub-heading, heading or Chapter | Description of supply of Goods |
|---------|--|--|
| (1) | (2) | (3) |
| 1 | Any chapter | The supply of goods by the Canteen Stores Department to the Unit Run Canteens |
| 2 | Any chapter | The supply of goods by the Canteen Stores Department to the authorized customers |
| 3 | Any chapter | The supply of goods by the Unit Run Canteens to the authorized customers |

Explanation. –

(1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and 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, 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 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.)

The Government has decided to grant exemption on the State tax payable on intra-state supplies by Canteen Stores Department to authorized customers and to Unit Run Canteens for supplying to authorized customers and subsequent supply of such goods by Unit Run Canteens to authorized customers.

The notification is intended to achieve the above object.