

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G.O.(P) No.69/ 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 intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

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.)

Government of Kerala hereby notifies exempting intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the State tax leviable thereon under section 9 subject to the condition that exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

The notification is intended to achieve the above object.