

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G.O.(P) No.71/ 2017/TD

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 second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017),, 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 (..... of 2017).

2. 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 sub-section(1) of section 11 of the Kerala Goods and Services Tax Ordinance, 2017, where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by notification, exempt generally, either absolutely or subject to such conditions as may be specified therein, goods or services or both of any specified description from the whole or any part of the tax leviable thereon with effect from such date as may be specified in such notification.

Accordingly, Government of Kerala has decided to exempt intra-state supplies of second hand goods by a supplier, who is not registered, to a registered person, dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule(5) of rule 32 of Kerala Goods and Services Tax Rules, 2017, from the whole of the State tax leviable thereon under section 9.

This notification is intended to achieve the above object.