GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 219/2018/TAXES.

Dated, Thiruvananthapuram, 31st December, 2018

S. R. O. No. 946/2018.—In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G. O. (P) No. 63/2017/TAXES, dated 30th June, 2017 and published as S. R. O. No. 361/2017 in the Kerala Gazette Extraordinary No. 1351 dated 30th June, 2017, namely:

33/4885/2018/S-16.
In the said notification,—

1. In the schedule,

(i) for Sl. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:—

<table>
<thead>
<tr>
<th>“43A”</th>
<th>0710</th>
<th>Vegetables (uncooked or cooked by steaming or boiling in water), frozen</th>
</tr>
</thead>
<tbody>
<tr>
<td>43B</td>
<td>0711</td>
<td>Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;</td>
</tr>
</tbody>
</table>

(ii) after Sl. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| “121A” | 4904 00 00 | Music, printed or in manuscript, whether or not bound or illustrated”; |

(iii) after Sl. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| “153” | Any chapter | Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/Union Territory, or any public servant, by way of public auction by the Government, where auction proceeds are used for public or charitable cause”. |

2. This notification shall come into force on the 1st day of January, 2019.

By order of the Governor,

MANOJ JOSHI,
Principal Secretary to Government.
Explanatory Note

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

Pursuant to the decision taken in the Goods and Services Tax Council Meeting, Government of Kerala have decided to exempt intra-State supplies of certain goods specified above.

The notification is intended to achieve the above object.