GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

G. O. (P) No. 207/2018/TAXES
Dated, Thiruvananthapuram, 27th December, 2018

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RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Goods and Services Tax (Seventh Amendment) Rules, 2018.

(2) They shall be deemed to have come into force on the 23rd day of October, 2017.

2. *Amendment of the rules.*—The Kerala Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:—

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the notification issued under G. O. (P) No. 161/2017/TAXES dated 15th November, 2017 and published as S. R. O. No. 737/2017 in the Kerala Gazette Extraordinary No. 2512 dated 15th November, 2017 or G. O. (P) No. 164/2017/TAXES dated 15th November, 2017 and published as S. R. O. No. 740/2017 in the Kerala Gazette Extraordinary No. 2515 dated 15th November, 2017 or Notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017 and published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G. S. R. 1321 (E), dated the 23rd October, 2017 or Notification No. 78/2017-Customs, dated the 13th October, 2017 and published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (I), vide number G. S. R. 1272 (E), dated the 13th October, 2017 or Notification No. 79/2017-Customs, dated the 13th October, 2017 and published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G. S. R. 1299 (E), dated the 13th October, 2017.”

By order of the Governor,

VENUGOPAL, P.,
Secretary to Government.
Explanatory Note

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

Regarding the procedure for refund of Integrated Tax paid on goods exported out of India prescribed as per rule 96 of the Kerala Goods and Services Tax Rules, 2017, the Government of Kerala have decided to specify that the refund Integrated Goods and Services Tax shall be available only to those dealers who have not received supplies on which the supplier has availed the benefit of the notification issued under G. O. (P) No. 161/2017/TAXES dated 15th November, 2017 and published as S. R. O. No. 737/2017 in the Kerala Gazette Extraordinary No. 2512 dated 15th November, 2017 or G. O. (P) No. 164/2017/TAXES dated 15th November, 2017 and published as S. R. O. No. 740/2017 in the Kerala Gazette Extraordinary No. 2515 dated 15th November, 2017 and the notification of the Central Government in that regard.

The notification is intended to achieve the above object.