GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 216/2018/TAXES.

Dated, Thiruvananthapuram, 31st December, 2018

S. R. O. No. 953/2018.—In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), hereafter in this notification referred to as the said Act, the Government of Kerala, on the recommendations of the Council, hereby make the following further amendment to the notification issued under G. O. (P) No. 156/2018/TAXES dated 28th September, 2018 and published as S. R. O.
No. 680/2018 in the Kerala Gazette Extraordinary No. 2463 dated 28th September, 2018, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:—

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”

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.)

On recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to exempt the supplies between Public Sector Undertakings from the applicability of provisions relating to Tax Deduction at Source under section 51 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017).

The notification is intended to achieve the above object.