GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 17/2019/TAXES.

Dated, Thiruvananthapuram, 28th January, 2019

14th Makaram, 1194.

S. R. O. No. 78/2019.—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 in 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 second proviso, the following proviso shall be inserted, namely:—

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section. (1) of section 51 of the said Act.”.

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.)

On the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to exempt the supplies made by Government Departments and Public Sector Undertakings to other Government Departments and vice-versa from Tax Deducted at Source.

The notification is intended to achieve the above object.