GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

G.O.(P) No.    /2017/TD Dated, Thiruvananthapuram, ......th October 2017

S.R.O.No………./2017.- In exercise of the powers conferred by section 148 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017) (hereafter in this notification referred to as the ‘said Ordinance’), the Government of Kerala, on the recommendations of the Council, hereby notifies the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under section 10 of the said Ordinance as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Ordinance including in the situations attracting the provisions of section 14 of the said Ordinance, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Ordinance and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Ordinance.

2. This notification shall come into force with effect from the 13th day of October 2017.

By order of the Governor,

MINHAJ ALAM,
Secretary to Government

Explanatory Note

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

On recommendation of the GST Council, the government hereby exempts payment of tax on advances received for goods with respect to goods dealt by a registered persons whose aggregate turnover for the preceding year or the year in which registration was obtained has not exceeded / is not expected to exceed one crore fifty lakh rupees.

The notification is intended to achieve the above objective.