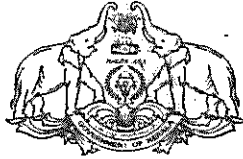


27130

2112117



കേരള സർക്കാർ
Government of Kerala
2017



Regn. No. KERBIL/2012/45073,
dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 6	തിരുവനന്തപുരം, ബുധൻ	2017 നവംബർ 15 15th November 2017	നമ്പർ
Vol. VI	Thiruvananthapuram, Wednesday	1193 തുലാം 30 30th Thulam 1193	} 2512
		1939 കാർത്തികം 24 24th Karthika 1939	
			No.

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No. 161/2017/TAXES.

Dated, Thiruvananthapuram, 15th November, 2017
30th Thulam, 1193.

S. R. O. No. 737/2017.—In exercise of the powers conferred by section 147 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby notifies the supplies of goods listed in column (2) of the Table below as deemed exports, namely:—

PRINTED AND PUBLISHED BY THE SUPERINTENDENT OF GOVERNMENT PRESSSES
AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2017.

33/4046/2017/S-25.

TABLE

<i>Sl. No.</i>	<i>Description of Supply</i>
(1)	(2)
1	Supply of goods by a registered person against Advance Authorisation
2	Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation
3	Supply of goods by a registered person to Export Oriented Unit
4	Supply of gold by a Bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended) against Advance Authorisation.

Explanation:—

For the purposes of this notification,—

1. "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.
2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.
3. "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

2. This notification shall be deemed to have come into force on the 18th 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 its general purport.)

As per section 147 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government may notify certain supplies of goods as "deemed exports", where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India. Accordingly, on the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to notify supply of goods under the specified description as deemed exports.

The notification is intended to achieve the above object.
