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 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

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അസാധാരണം
 EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 152/2017/TAXES

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

S. R. O. No. 728/2017.—In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments to the notification issued under G. O. (P) No. 63/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 361/2017 in the Kerala Gazette Extraordinary No. 1351 dated 30th June, 2017, namely:—

AMENDMENT

In the said notification,—

(A) in the SCHEDULE,—

(i) after Serial Number 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“122A	4907	Duty Credit Scripts”;
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(ii) after Serial Number 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants”;
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(B) in the Explanation, after clause (iv), the following clause shall be inserted, namely:—

“(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government,

With 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union territory or a local authority.”.

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted, namely:—

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person

having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

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

Pursuant to the decision taken in the 22nd meeting of the Goods and Services Tax Council, Government of Kerala have decided to exempt intra-State supply of Duty Credit Scrips and supply of goods by a Government entity to the State Government, Central Government, Union territory or local authority against the consideration received by such entities in the form of governmental grants.

The notification is intended to achieve the above object.