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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

27115
21/12/17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 146/2017/TAXES.

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

S. R. O. No. 722/2017.—In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 amendments to the notification issued under G. O. (P) No. 66/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 364/2017 in the Kerala Gazette Extraordinary No. 1354 dated 30th June, 2017, namely:—

AMENDMENT

In the said notification, in the TABLE, after Sl. No. 6 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“6A	5801	Corduroy fabrics.”
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2. This notification shall be deemed to have come into force on the 22nd day of September, 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 21st Goods and Services Tax Council Meeting, the Government of Kerala have decided to notify the commodity “Corduroy fabrics”, in respect of which no refund of unutilized input tax credit shall be allowed, where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on the output supplies.

The notification is intended to achieve the above object.