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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

27124  
21/12/17

അസാധാരണം  
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 155/2017/TAXES.

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

S. R. O. No. 731/2017.—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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment to the notification issued under G. O. (P) No. 69/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 367/2017 in the Kerala Gazette Extraordinary No. 1357 dated 30th June, 2017, namely:—

## AMENDMENT

In the said notification, the proviso under Paragraph 1 shall be omitted;

2. The exemption contained in the said notification published as S.R.O. No. 367/2017 dated the 30th June, 2017 as amended by this notification, shall apply to all registered persons till the 31st day of March, 2018.
3. 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.)

The Government of Kerala on the recommendation of the Goods and Services Tax Council, have decided to exempt the tax payable under sub-section (4) of section 9 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) on reverse charge basis, by all registered persons, till 31st March, 2018.

The notification is intended to achieve the above object.