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21/12/17

GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

G.O.(P) No.181/2017/TAXES

Dated, Thiruvananthapuram, 6th December, 2017
21st Vrischikam 1193.

S.R.O. No...../2017.- In exercise of the powers conferred by section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), (hereafter in this notification referred to as the said Act), and in supersession of the notification issued under G.O.(P) No. 159/2017/TAXES, dated the 15th November, 2017 and published as S.R.O. No. 735/2017 in the Kerala Gazette, Extraordinary No. 2510 dated 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Government of Kerala, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the central 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 Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act 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 Act.

This notification shall be deemed to have come into force on the 15th day of November, 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.)

On the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to exempt all taxpayers excluding those paying tax under section 10 of the Act, from payment of tax on advances received in case of supply of goods.

The notification is intended to achieve the above object.