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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

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

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		1193 തുലാം 30 30th Thulam 1193 1939 കാർത്തികം 24 24th Karthika 1939	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 159/2017/TAXES.

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

S. R. O. No. 735/2017.—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, the Government of Kerala, on the recommendations of the Council, hereby notifies the registered person whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees or the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy under

section 10 of the said Act as the class of persons who shall pay the State 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.

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.)

On the recommendation of the Goods and Services, Tax Council, the Government of Kerala hereby exempts payment of tax on advances received for goods with respect to goods dealt by registered persons whose aggregate turnover for the preceding year or the year in which registration was obtained has not exceeded or is not expected to exceed one crore and fifty lakh rupees.

The notification is intended to achieve the above object.
