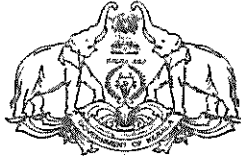


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 കേരള സർക്കാർ
 Government of Kerala
 2017



Regn. No. KERBIL/2012/45073
 dated 5-9-2012 with RNI
 Reg. No. KL/TV(N)/634/2015-17

27/22
 21/12/17

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. 153/2017/TAXES.

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

S.R.O. No. 729/2017.—In exercise of the powers conferred by sub-section (3) of section 9 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. 65/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 363/2017 in the Kerala Gazette Extraordinary No. 1353 dated 30th June, 2017, namely:—

AMENDMENT

In the said notification,—

(i) after Serial Number 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

TABLE

<i>Sl. No.</i>	<i>Tariff item, sub-heading, heading or Chapter</i>	<i>Description of Goods</i>	<i>Supplier of Goods</i>	<i>Recipient of supply</i>
(1)	(2)	(3)	(4)	(5)
6	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

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 specify the supply of used vehicles, seized and confiscated goods, old and used goods, waste and scrap in respect of which the State tax shall be paid on reverse charge basis by the recipient of the intra-State supply of such goods.

The notification is intended to achieve the above object.