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29/9/18

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No. 157/2018/TAXES.

Dated, Thiruvananthapuram, 28th September, 2018.

.....th Kanni, 1194.

S.R.O. No...../2018.— In exercise of the powers conferred by sub-section (3) of section 1 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the said Act), the Government of Kerala hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

By order of the Governor,
MANOJ JOSHI,

Principal 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 bring into effect the provisions related to Tax Collected at Source from the 1st day of October, 2018.

The notification is intended to achieve the above object.