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7/12/17

GOVERNMENT OF KERALA
Taxes (B) Department

NOTIFICATION

G.O.(P) No.182/2017/TAXES

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

S.R.O. No. /2017.- In exercise of the powers conferred by sub-section (2) of section 23 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 specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act, through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakhs rupees in a financial year, as the category of persons exempted from obtaining registration under 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 suppliers of services through an e-commerce platform liable to collect tax at source under section 52 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) from obtaining compulsory registration under item (IX) of section 24 of the Act provided their aggregate all India turnover does not exceed twenty lakhs rupees.

The notification is intended to achieve the above object.