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Government of Kerala
2017



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27125
21/12/17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 156/2017/TAXES.

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

S. R. O. No. 732/2017.—In exercise of the powers conferred by sub-section (1) 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 notifies the State tax rate of 2.5 percent on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:—

TABLE

<i>Sl. No.</i>	<i>Tariff item, sub-heading, heading or Chapter</i>	<i>Description of Goods</i>	<i>Condition</i>
(1)	(2)	(3)	(4)
1	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional Commissioner of the Central Tax or Commissioner of the State Tax, or jurisdictional officer of the Union Territory Tax as the case may be, may allow in this regard.

Explanation.—

- (1) In this notification, "tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975).
 - (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall be deemed to have come into force on the 18th 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, Government of Kerala have decided to reduce the State Tax of food preparations put up in unit containers and intended for free distribution to the economically weaker sections of the society to 2.5 percent under certain conditions.

The notification is intended to achieve the above object.
