

GOVERNMENT OF KERALA

3321

Taxes (B) Department

29/9/18

NOTIFICATION

G.O.(P) No. 156/2018/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) and in supersession of the notification issued under G. O. (P) No. 114/2017/TAXES dated 18th September, 2017 and published as S.R.O. No. 566/2017 in the Kerala Gazette Extraordinary No. 1994 dated 18th September, 2017, except as respects things done or omitted to be done before such supersession, the Government of Kerala hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body,-

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with fifty-one per cent or more participation by way of equity or control, to carry out any function;

(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (Central Act 21 of 1860);

(c) public sector undertakings.

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 Deducted at Source from the 1st day of October, 2018.

The notification is intended to achieve the above object.