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കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 144/2017/TAXES.

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

S. R. O. No. 720/2017.—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 makes the following amendments to the notification issued under G. O. (P) No. 62/2017/TAXES, dated 30th June, 2017 and published as S.R.O. No. 360/2017 in the Kerala Gazette Extraordinary No. 1350 dated 30th June, 2017, namely:—

AMENDMENT

In the said notification,

(A) in SCHEDULE I—2.5%—

- (i) against serial numbers 11, 13, 25, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59 in column (3), for the words “put up in unit container and bearing a registered brand name”, the words, brackets and letters “put up in unit container and,—
- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]”, shall be substituted;
- (ii) after serial number 29 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|------|------|-----------------------------------|
| “29A | 0802 | Walnuts, whether or not shelled”; |
|------|------|-----------------------------------|

- (iii) after serial number 33 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|------|------|-------------------|
| “33A | 0813 | Tamarind, dried”; |
|------|------|-------------------|

- (iv) after serial number 100 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|----------------|
| “100A | 2106 | Roasted Gram”; |
|-------|------|----------------|

- (v) in serial number 105, in column (3), the brackets, words and symbol, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including

grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]] shall be omitted;

(vi) in serial number 106, in column (3), the brackets, words and symbols, "[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]] shall be omitted;

(vii) in serial number 107, in column (3), for the words and symbols, "other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake", the words "other than cotton seed oil cake", shall be substituted;

(viii) in serial number 185, for the entry in column (3), the entry "Agabatti, lobhan, dhoop bati, dhoop sambhrani", shall be substituted;

(ix) after serial number 198 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

| | | |
|-------|---------------|---|
| "198A | 4601, 4602 | Grass, leaf or reed or fibre products, including mats, pouches, wallets"; |
|-------|---------------|---|

(x) in serial number 200, in column (3), for the word "kites", the words and symbol "Kites, Paper mache articles" shall be substituted;

(xi) after serial number 201 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|----------------------|
| "201A | 4907 | Duty Credit Scrips"; |
|-------|------|----------------------|

- (xii) after serial number 219 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

| | | |
|-------|------|------------------|
| “219A | 5801 | Corduroy fabrics |
| 219B | 5808 | Saree fall”; |

- (xiii) after serial number 257 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|--|
| “257A | 9404 | Cotton quilts of sale value not exceeding Rupees1000 per piece”; |
|-------|------|--|

- (xiv) after serial number 259 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|--|
| “259A | 9601 | Worked corals other than articles of coral”; |
|-------|------|--|

- (xv) for serial number 260 and the entries relating thereto, the following serial number and entries shall be substituted, namely:—

| | | |
|------|---------------------------------------|--|
| “260 | 9603 [other than 9603 10 00] | Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]”; |
|------|---------------------------------------|--|

- (xvi) after serial number 263 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|-------------|---|
| “263A | Any chapter | Rosaries, prayer beads or Hawan samagri”; |
|-------|-------------|---|

(B) in SCHEDULE II—6%,—

- (i) in serial number 15, in column (3), the word “walnuts,” shall be omitted;
- (ii) in serial number 17, in column (3), for the words and figure “dried fruits of Chapter 8”, the words, figure and brackets, “dried fruits of Chapter 8 [other than tamarind, dried]”, shall be substituted;
- (iii) in serial number 45, in column (3), for the words and brackets, “Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi”, the words and brackets, “Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, including idli/dosa batter” shall be substituted;
- (iv) in serial number 46, in column (3), for the words “ready for consumption form”, the words and brackets, “ready for consumption form (other than roasted gram), shall be substituted;
- (v) in serial number 49, in column (3), for the words “put up in unit container and bearing a registered brand name”, the words, brackets, symbols and letters “put up in unit container and,—
 - (a) bearing a registered brand name; or
 - (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”, shall be substituted;
- (vi) in serial number 73, in column (3), for the word “agarbattis”, the words and symbols “agarbattis, lobhan, dhoop batti, dhoop sambhrani”, shall be substituted;

- (vii) after serial number 85 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|------|------|---------------|
| "85A | 4016 | Rubber bands" |
|------|------|---------------|

- (viii) after serial number 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|------|---------------|---|
| "92A | 44, 68, 83 | Idols of wood, stone [including marble] and metals [other than those made of precious metals]"; |
|------|---------------|---|

- (ix) after serial number 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|------|------|-------------------------------------|
| "99A | 4419 | Tableware and Kitchenware of wood"; |
|------|------|-------------------------------------|

- (x) in serial number 128, in column (3), for the words "similar documents of title", the words and brackets, "similar documents of title [other than Duty Credit Scrips]", shall be substituted;
- (xi) in serial number 147, for the entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806", shall be substituted;
- (xii) in serial number 154, for the entry in column (3), the entry "Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall]" shall be substituted;
- (xiii) after serial number 171 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|----------------|
| "171A | 6501 | Textile caps"; |
|-------|------|----------------|

- (xiv) in serial number 176, in column (3), after the words "Sand lime bricks" the words "or Stone inlay work" shall be inserted;
- (xv) after serial number 176 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|--|
| "176A | 6802 | Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone"; |
|-------|------|--|

- (xvi) after serial number 177 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

| | | |
|-------|------|--|
| "177A | 6909 | Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic |
| 177B | 6911 | Tableware, kitchenware, other household articles and toilet articles, of porcelain or china |
| 177C | 6912 | Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china |
| 177D | 6913 | Statues and other ornamental articles"; |

- (xvii) after serial number 189 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|---|
| "189A | 8306 | Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware"; |
|-------|------|---|

(xviii) after serial number 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|---|
| "195A | 8424 | Nozzles for drip irrigation equipment or nozzles for sprinklers"; |
|-------|------|---|

(xix) after serial number 224 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|---|
| "224A | 9404 | Cotton quilts of sale value exceeding Rupees 1000 per piece"; |
|-------|------|---|

(xx) after serial number 231 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|---------|------|--|
| "231A * | 9601 | Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)"; |
|---------|------|--|

(C) in SCHEDULE III—9%.—

- (i) in serial number 23, in column (3), for the words, symbol and bracket "Diabetic foods; [other than Namkeens", the words, symbol and bracket, "Diabetic foodś, Custard powder; [other than batters including idli/dosa batter, Namkeens" shall be substituted;
- (ii) in serial number 111, in column (3), for the words "Plastic Tarpaulin", the words and symbols "Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats" shall be substituted;

- (iii) after serial number 123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|--|
| "123A | 4016 | Rice rubber rolls for paddy de-husking machine"; |
|-------|------|--|

- (iv) serial number 140 and the entries thereof shall be omitted;
- (v) in serial number 157, in column (3), for the words "Braille paper", the words "Braille paper, kites, Paper mache articles" shall be substituted;
- (vi) in serial number 172, in column (3), for the words, "of felt", the words and brackets, "of felt [other than textile caps]", shall be substituted;
- (vii) serial numbers 186 and 187 and the entries thereof shall be omitted;
- (viii) serial number 304 and entries thereof shall be omitted;
- (ix) in serial number 325, in column (3), for the words and symbol "other than fire extinguishers, whether or not charged", the words and symbol "other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers" shall be substituted;
- (x) in serial number 384, in column (3), for the words and figures "Computer monitors not exceeding 17 inches", the words and figures "Computer monitors not exceeding 20 inches", shall be substituted;
- (xi) in serial number 438, for the entry in column (3), the entry "Coir mattresses, cotton pillows and mattresses" shall be substituted;
- (xii) after serial number 449 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

| | | |
|-------|------|-------------------------|
| "449A | 9613 | Kitchen gas lighters" ; |
|-------|------|-------------------------|

(D) in SCHEDULE IV—14%,—

- (i) in serial number 9, in column (3), the words, "Custard powder" shall be omitted;
- (ii) in serial number 45, in column (3), for the words, "plastic tarpaulins", the words "plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats", shall be substituted;
- (iii) in serial number 49, in column (3), for the words, "other than erasers", the words, "other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine", shall be substituted;
- (iv) in serial number 70, in column (3), for the words, "of Other calcareous stone", the words and brackets, "of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]", shall be substituted;
- (v) in serial number 85, the words and symbols "ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods", shall be omitted;
- (vi) serial number 87 and the entries thereof shall be omitted;
- (vii) in serial number 154, in column (3), for the words and figures "other than computer monitors not exceeding 17 inches", the words and figures, "other than computer monitors not exceeding 20 inches", shall be substituted;
- (viii) serial number 219 and entries thereof shall be omitted;
- (ix) in serial number 222, in column (3), for the words, "other than flints and wicks", the brackets and words "[other than flints, wicks or Kitchen gas lighters]", shall be substituted;

(E) in SCHEDULE V—1.5%,—

in serial number 2, in column (3), for the words and symbol “other than Non-Industrial Unworked or simply sawn, cleaved or bruted”, the words and symbols “other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds”, shall be substituted;

(F) in SCHEDULE VI—0.125%,—

in serial number 1, for the entry in column (3), the entry “Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds”, shall be substituted;

(G) in the Explanation, for clause (ii), the following clause shall be substituted, namely:—

“(ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means,—

(A) a brand registered as on the 15th May, 2017 under the Trade Marks Act, 1999 (Central Act 47 of 1999) irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May, 2017 under the Copyright Act, 1957 (Central Act 14 of 1957);

(C) a brand registered as on the 15th May, 2017 under any law for the time being in force in any other country.”;

(H) after paragraph 2, the following Annexure shall be inserted, namely:—

“ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,—

- (a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that effect with the Commissioner of State tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii) (a); and
- (b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii) (a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.”.

2. This notification shall be deemed to have come into force on the 22nd day of September, 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 21st Goods and Services Tax Council Meeting, Government of Kerala have decided to reduce the tax rate of certain commodities.

The notification is intended to achieve the above object.
