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Government of Kerala
2017



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI

Reg. No. KL TV(N) 634.2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

PUBLISHED BY AUTHORITY

2723
21/12/17

വാല്യം 6 } Vol. VI }	തിരുവനന്തപുരം, ബുധൻ Thiruvananthapuram, Wednesday	2017 നവംബർ 15 15th November 2017 1193 തുലാം 30 30th Thulam 1193 1939 കാർത്തികം 24 24th Karthika 1939	നമ്പർ } No. }	2505
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 154/2017/TAXES.

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

S. R. O. No. 730/2017.—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 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 specified in the first Schedule to the Customs Tariff Act, 1975 (Central Act 51 of 1975), as the case may be, as specified in corresponding entry in column (2), of the table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

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AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2017.

TABLE

<i>Sl. No.</i>	<i>Chapter, Heading, Sub-heading or Tariff item</i>	<i>Description of Goods</i>	<i>Rate</i>	<i>Condition No.</i>
(1)	(2)	(3)	(4)	(5)
1	87	Motor Vehicles	65% of State tax applicable otherwise on such goods notified as per 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 the 30th June, 2017.	1
2	87	Motor Vehicles	65% of State tax applicable otherwise on such goods notified as per 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 the 30th June, 2017.	2

Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation:—For the purposes of this notification,—

- (i) “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).
- (ii) 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.

ANNEXURE

<i>Condition No.</i>	<i>Condition</i>
1	The Motor Vehicles was purchased by the lesser prior to 1st July, 2017 and supplied on lease before 1st July, 2017.
2	<ol style="list-style-type: none"> (i) The supplier of Motor Vehicle is a registered person. (ii) Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles.

2. This notification shall be deemed to have come into force on the 13th 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 Goods and Services Tax Council, the Government of Kerala have decided to notify that intra-State supply of motor vehicles purchased before 1st July, 2017 for the purpose of given on lease shall be taxed at 65 per cent of applicable State Tax, subject to conditions.

The notification is intended to achieve the above object.