



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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തിരുവനന്തപുരം,
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Thiruvananthapuram,
Thursday

2025 സെപ്റ്റംബർ 25
25th September 2025

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9th Kanni 1201

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No.

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.162/2025/TD.

Dated, Thiruvananthapuram, 25th September, 2025

9th Kanni, 1201.

S. R. O. No. 1106/2025

In exercise of the powers conferred by sub-section (6) of section 54 of the Kerala State Goods and Services Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby notifies the following category of registered persons who shall not be allowed refund



on provisional basis under the said Act, namely:-

- (a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Kerala Goods and Services Tax Rules, 2017;
- (b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

TABLE

Sl. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1	0802 80	Areca nuts
2	2106 90 20	Pan masala
3	24	Tobacco and manufactured tobacco substitutes
4	3301	Essential oils

Explanation. –

- (i) In this notification, “tariff item”, “heading”, “sub-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 Customs Tariff Act, 1975 (Central Act 51 of 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 come into force with effect from the 1st day of October, 2025.

By order of the Governor,
K.R. JYOTHILAL,
Additional Chief Secretary to Government.



Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendations of the Goods and Services Tax Council, the Government of Kerala have decided to notify the category of registered persons who shall not be allowed refund on provisional basis under the Kerala State Goods and Services Tax Act, 2017.

The notification is intended to achieve the above object.

