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Government of Kerala
2026

Regn.No. KERBIL/2012/45073
dated 05-09-2012 with RNI
Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.1/2026/TD. *Dated, Thiruvananthapuram, 1st January, 2026*
17th Dhanu, 1201.

S. R. O. No. 10/2026

In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, on being satisfied that it is necessary in the public interest so to do, hereby makes the

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following further amendment in the notification issued under G.O.(P) No.220/2018/TAXES dated 31st December, 2018 and published as S.R.O. No. 947/2018 in the Kerala Gazette Extraordinary No.3312 dated 31st December, 2018, namely:-

AMENDMENT

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: -

"(c) "Nominated Agency" means entities mentioned in Lists 13, 14 and 15 appended to Table 1 of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i);".

2. This notification shall be deemed to have come into force on the 1st day of November, 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.)

As per notification issued under G.O.(P) No.220/2018/TAXES dated 31st December, 2018 and published as S.R.O. No.947/2018 in the Kerala Gazette Extraordinary No.3312 dated 31st December, 2018, the Government had exempted the supply of gold/silver/platinum by nominated agencies, mentioned in List 32 of Notification No.50/2017-Customs dated 30th June, 2017, to exporters of gold/silver/platinum jewellery. Now, the Government have decided to include the entities mentioned in Lists 13, 14 and 15 appended to Table 1 of notification No.45/2025-Customs dated 24th October, 2025 and to make consequential amendment in the above said notification for incorporating the recommendation of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

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