

പതിനാലാം കേരള നിയമസഭ
ഏഴാം സമ്മേളനം

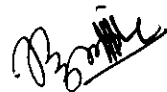
നക്ഷത്രാചിഹ്നമിടാത്ത ചോദ്യം നമ്പർ. 374

08.08.2017 - ൽ മറുപടിയ്ക്ക്

ജി.എസ്.ടി. നടപ്പാക്കുക വഴി വിവിധ ഉല്പന്നങ്ങളിന്മേൽ ചുമത്തപ്പെടുന്ന നികുതി

	ചോദ്യം		മറുപടി
	ശ്രീ.പി.കെ. ശശി		ഡോ.ടി.എം.തോമസ് ഐസക് (ധനകാര്യവും കയറും വകുപ്പു മന്ത്രി)
(എ)	ജി.എസ്.ടി. നടപ്പാക്കുക വഴി ചരക്കുകളുടെയും സേവനങ്ങളുടെയും കൈമാറ്റങ്ങളിൽ ഒരേസമയം കേന്ദ്രത്തിനും സംസ്ഥാനങ്ങൾക്കും നികുതി പിരിക്കാനുള്ള അധികാരം ലഭിക്കുന്നുണ്ടോ എന്നും എങ്കിൽ സംസ്ഥാനം എസ്.ജി.എസ്.ടി.യും കേന്ദ്രം സി.ജി.എസ്.ടി.യും ചുമത്താൻ ജി.എസ്.ടി. കൗൺസിൽ അനുമതി നൽകിയിട്ടുണ്ടോ എന്നും അതിൻപ്രകാരം നികുതി ചുമത്താനുള്ള ഉല്പന്നങ്ങളുടെ തുകയും നികുതി നിരക്കും വ്യവസ്ഥകളും എന്തൊക്കെയാണെന്നും വ്യക്തമാക്കുമോ;	(എ)	ജി.എസ്.ടി നികുതി സമ്പ്രദായത്തിൽ നികുതി ബാധകമായ കൈമാറ്റങ്ങളിന്മേൽ കേന്ദ്രം സി.ജി.എസ്.ടി യും സംസ്ഥാനങ്ങൾ എസ്.ജി.എസ്.ടി യും ചുമത്തുന്നതിനായി 101-ാം ഭരണഘടന ഭേദഗതി പ്രകാരം അധികാരം ലഭിക്കുന്നുണ്ട്. അന്തർസംസ്ഥാന കൈമാറ്റങ്ങളിന് മേൽ ഐ.ജി.എസ്.ടി യാണ് ചുമത്തുന്നത്. ഇത് കേന്ദ്രസർക്കാരായിരിക്കും ഈടാക്കുന്നത്. ജി.എസ്.ടി നിയമപ്രകാരം 20 ലക്ഷം രൂപയ്ക്കുമേൽ വിറ്റുവരവുള്ള വ്യാപാരികൾ രജിസ്ട്രേഷൻ എടുക്കേണ്ടതാണ്. ഇവർ നികുതിവിധേയമായ സാധനങ്ങളുടെ കൈമാറ്റങ്ങളിൽ പട്ടിക അനുസരിച്ച് 3%, 5%, 12%, 18%, 28% എന്നീ നിരക്കുകളിൽ നികുതി ഈടാക്കേണ്ടതാണ്.
(ബി)	ജി.എസ്.ടി നടപ്പാക്കിയ സാഹചര്യത്തിൽ വ്യാപാരികളുടെ രജിസ്ട്രേഷൻ, റിട്ടേൺ ഫയലിംഗ്, ഇ-പേയ്മെന്റ് തുടങ്ങിയവ ഉറപ്പു വരുത്തുവാനും ഒപ്പം വ്യാപാരികൾ ന്യായവിലയിലാണ് വിപണനം നടത്തുന്നത് എന്ന് ഉറപ്പുവരുത്താനും ജി.എസ്.ടി. യുടെ പേരിൽ അമിത വിലക്കയറ്റം സൃഷ്ടിക്കുന്ന വ്യാപാര	(ബി)	വ്യാപാരികളുടെ രജിസ്ട്രേഷൻ, റിട്ടേൺ ഫയലിംഗ്, ഇ-പേയ്മെന്റ് തുടങ്ങിയവ ജി.എസ്.ടി.എൻ ന്റെ പോർട്ടൽ വഴിയാണ് ചെയ്യുന്നത്. സംസ്ഥാനത്തിന് ബാക്ക്-എന്റ് മൊഡ്യൂൾ വഴി ഇവ ഉറപ്പുവരുത്തുവാനും പരിശോധിക്കുവാനും കഴിയും. അമിത വിലക്കയറ്റം സൃഷ്ടിക്കുന്ന വ്യാപാരമേഖലയെ നിയന്ത്രിക്കുന്നതിനു വേണ്ടി ജി.എസ്.ടി നിയമത്തിൽ

	മേഖലയെ നിയന്ത്രിക്കാനും എന്തു നടപടികൾ സ്വീകരിക്കും എന്നും വ്യക്തമാക്കുമോ;		സെക്ഷൻ 171 പ്രകാരം ഇൻപുട്ട് ടാക്സ് സ്വീകർത്താവിന് ലഭിക്കത്തക്കവിധം ആന്റി പ്രോഫിറ്ററിംഗ് മെഷേഴ്സ് സ്വീകരിച്ചിട്ടുണ്ട്.
(സി)	ജി.എസ്.ടി. നടപ്പാക്കുക വഴി നികുതി വിമുക്തമാകുന്ന ഉല്പന്നങ്ങൾ ഏതെല്ലാം എന്നുള്ള വിശദമായ സ്റ്റേറ്റ്മെന്റ് ലഭ്യമാക്കുമോ;	(സി)	അനുബന്ധമായി ചേർക്കുന്നു
(ഡി)	കാർഷിക മേഖലയിലെ ഡെയറി ഫാർമിംഗ്, പൗൾട്രി ഫാർമിംഗ്, സ്റ്റോക്ക് ബ്രീഡിംഗ്, പഴവർഗ്ഗ ശേഖരണം, ചെടികളുടെ വില്പന, മത്സ്യകൃഷിയും മത്സ്യക്കുഞ്ഞുവിപണനം തുടങ്ങിയവ ജി.എസ്.ടി. യുടെ പരിധിയിൽ വരുന്നുണ്ടോ; എങ്കിൽ ഇവയെ ജി.എസ്.ടി.-യിൽ നിന്നും ഒഴിവാക്കി കാർഷിക മേഖലയെ സംരക്ഷിക്കുവാൻ നടപടി സ്വീകരിക്കുമോ; വിശദാംശം വ്യക്തമാക്കുമോ?	(ഡി)	കാർഷികമേഖലയിലെ ഡെയറി ഫാർമിംഗ്, പൗൾട്രി ഫാർമിംഗ്, സ്റ്റോക്ക് ബ്രീഡിംഗ്, പഴവർഗ്ഗ ശേഖരണം, ചെടികളുടെ വില്പന, മത്സ്യകൃഷിയും മത്സ്യക്കുഞ്ഞുവിപണനം തുടങ്ങിയവ ജി.എസ്.ടി. യുടെ പരിധിയിൽ വരുമെങ്കിലും ഇവയെ പൂർണ്ണമായും നികുതിയിൽ നിന്നും ഒഴിവാക്കിയിട്ടുണ്ട്.


സെക്ഷൻ ഓഫീസർ

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2017



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Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 63/2017/TAXES.

30th June, 2017
Dated, Thiruvananthapuram, 16th Mithunam, 1192
9th Ashadha, 1939.

S. R. O. No. 361/2017.—In exercise of the powers conferred by sub-section (1) of section 11 of the Kerala Goods and Services Tax Act Ordinance, 2017 (11 of 2017), the Government of Kerala, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or

Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the State tax leviable thereon under section 9 of the said Ordinance,—

SCHEDULE

<i>Sl. No.</i>	<i>Chapter/ Heading/ Sub-heading/ Tariff item</i>	<i>Description of Goods</i>
(1)	(2)	(3)
1	0101	Live asses, mules and hinnies
2	0102	Live bovine animals
3	0103	Live swine
4	0104	Live sheep and goats
5	0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls
6	0106	Other live animal such as Mammals, Birds, Insects
7	0201	Meat of bovine animals, fresh and chilled
8	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]

(1)	(2)	(3)
13	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18	3	Fish seeds, prawn/shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19	0301	Live fish
20	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.

(1)	(2)	(3)
24	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled
25	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26	0403	Curd; Lassi; Butter milk
27	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28	0407	Birds' eggs, in shell, fresh, preserved or cooked
29	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31	0506	All goods i.e., Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32	0507 90	All goods i.e., Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33	0511	Semen including frozen semen
34	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35	0701	Potatoes, fresh or chilled
36	0702	Tomatoes, fresh or chilled
37	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
38	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled

(1)	(2)	(3)
39	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled
40	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41	0707	Cucumbers and gherkins, fresh or chilled.
42	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43	0709	Other vegetables, fresh or chilled.
44	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48	0801	Brazil nuts, fresh, whether or not shelled or peeled
49	0802	Other nuts, Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50	0803	Bananas, including plantains, fresh or dried
51	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.

(1)	(2)	(3)
52	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.
53	0806	Grapes, fresh
54	0807	Melons (including watermelons) and papaws (papayas), fresh.
55	0808	Apples, pears and quinces, fresh.
56	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59	9	All goods of seed quality
60	0901	Coffee beans, not roasted
61	0902	Unprocessed green leaves of tea
62	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63	0910 11 10	Fresh ginger, other than in processed form
64	0910 30 10	Fresh turmeric, other than in processed form
65	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]

(1)	(2)	(3)
66	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70	1006	Rice [other than those put up in unit container and bearing a registered brand name].
71	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi [other than those put up in unit container and bearing a registered brand name]
73	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76	1104	Cereal grains hulled
77	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]

(1)	(2)	(3)
78	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79	12	All goods of seed quality
80	1201	Soya beans, whether or not broken, of seed quality.
81	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82	1204	Linseed, whether or not broken, of seed quality.
83	1205	Rape or colza seeds, whether or not broken, of seed quality.
84	1206	Sunflower seeds, whether or not broken, of seed quality.
85	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (<i>Carthamus tinctorius</i>) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86	1209	Seeds, fruit and spores, of a kind used for sowing.
87	1210	Hop cones, fresh.
88	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.

(1)	(2)	(3)
89	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92	1301	Lac and Shellac
93	1404 90 40	Betel leaves
94	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96	1905	Pappad, by whatever name it is known, except when served for consumption
97	1905	Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread
98	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100	2201	Non-alcoholic Toddy, Neera including date and palm neera

(1)	(2)	(3)
101	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
102	2302, 2304, 2305, 2306, 2308,2309	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
103	2501	Salt, all types
104	2716 00 00	Electrical energy
105	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No. 5470 : 2002
106	3002	Human Blood and its components
107	3006	All types of contraceptives
108	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
109	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110	3825	Municipal waste, sewage sludge, clinical waste
111	3926	Plastic bangles
112	4014	Condoms and contraceptives
113	4401	Firewood or fuel wood
114	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
115	4802/4907	Judicial. Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government

(1)	(2)	(3)
116	4817/4907	Postal items, like envelope, Post card etc., sold by Government
117	48 /4907	Rupee notes when sold to the Reserve Bank of India
118	4907	Cheques, loose or in book form
119	4901	Printed books, including Braille books
120	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121	4903	Children's picture, drawing or colouring books
122	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
123	5001	Silkworm laying, cocoon
124	5002	Raw silk
125	5003	Silk waste
126	5101	Wool, not carded or combed
127	5102	Fine or coarse animal hair, not carded or combed
128	5103	Waste of wool or of fine or coarse animal hair
129	52	Gandhi Topi
130	52	Khadi yarn
131	5303	Jute fibres, raw or processed but not spun
132	5305	Coconut, coir fibre
133	63	Indian National Flag
134	6703	Human hair, dressed, thinned, bleached or otherwise worked
135	6912 00 40	Earthen pot and clay lamps

(1)	(2)	(3)
136	7018	Glass bangles (except those made from precious metals)
137	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
138	8445	Amber charkha
139	8446	Handloom [weaving machinery]
140	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
141	8803	Parts of goods of heading 8801
142	9021	Hearing aids
143	92	Indigenous handmade musical instruments
144	9603	Muddhas made of sarkanda and phool bahari jhadoo
145	9609	Slate pencils and chalk sticks
146	9610 00 00	Slates
147	9803	Passenger baggage
148	Any chapter	Puja samagri namely:— (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau;

(1)	(2)	(3)
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- (iv) Panchamrit,
- (v) Vibhuti sold by religious institutions,
- (vi) Unbranded honey [proposed GST Nil]
- (vii) Wick for diya.
- (viii) Roli
- (ix) Kalava (Raksha sutra)
- (x) Chandan tika

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Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.

Explanation.—For the purposes of this Schedule,—

(i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) The phrase “registered 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, and which is registered under the Trade Marks Act, 1999 (Central Act 47 of 1999);

(iii) "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 1999);

(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act (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. The notification shall come into force with effect from the 1st day of July, 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.)

As per sub-section(1) of section 11 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017), where the Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by notification, exempt generally, either absolutely or subject to such conditions as may be specified therein, goods or services or both of any specified description from the whole or any part of the tax leviable thereon with effect from such date as may be specified in such notification.

Accordingly the Government have decided to notify the goods, intra-state supply of which are wholly exempted from State tax as per sub-section (1) of section 11 of the said Ordinance.

This notification is intended to achieve the above object.