

Central Goods & Services Tax Rules, 2017

¹[Rule 32A : Value of supply in cases where Kerala Flood Cess is applicable]

The value of supply of goods or services or both on which Kerala Flood Cess is levied under clause 14 of the Kerala Finance Bill, 2019 shall be deemed to be the value determined in terms of section 15 of the Act, but shall not include the said cess.]

¹ Rule 32A inserted by Noti. No. 31/2019–Central Tax, dt. 28-06-2019 w.e.f. 01-07-2019.