



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

വാല്യം 12  
Vol. XII

തിരുവനന്തപുരം,  
വെള്ളി

Thiruvananthapuram,  
Friday

2023 ആഗസ്റ്റ് 18  
18th August 2023

1199 ചിങ്ങം 2  
2nd Chingam 1199

1945 ശ്രാവണം 27  
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No.

2725

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.102/2023/TAXES.

*Dated, Thiruvananthapuram, 17th August, 2023.*

*1st Chingam, 1199.*

**S. R. O. No. 876/2023**

In exercise of the powers conferred by sub-section (1) of section 96 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) read with sub-section (2) thereof and rule 103 of the Kerala Goods and Services Tax Rules, 2017, the Government of Kerala hereby make the following amendment to the notification issued under G.O. (P) No.135/2018/TAXES dated 18<sup>th</sup> August, 2018 and



published as S.R.O. No.583/2018 in the Kerala Gazette Extraordinary No.2192 dated 18<sup>th</sup> August, 2018, namely:-

#### AMENDMENT

In the said notification, for the entries against serial number 1, the following entries shall be substituted, namely:—

“Smt. Rajeswari. R. Nair, I.R.S., Additional Commissioner, Central Tax and Central Excise, Ernakulam.”

By order of the Governor,  
Dr. A. JAYATHILAK,  
*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 sub-section (1) of section 96 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala had constituted Kerala Authority for Advance Ruling to pronounce Advance Ruling as per notification issued under G.O. (P) No.135/2018/TAXES dated 18<sup>th</sup> August, 2018 and published as S.R.O. No.583/2018 in the Kerala Gazette Extraordinary No.2192 dated 18<sup>th</sup> August, 2018. Now the Government have decided to appoint Smt. Rajeswari. R. Nair, I.R.S., Additional Commissioner, Central Tax and Central Excise as a member of the Kerala Authority for Advance Ruling in place of Smt. S.L. Sreeparvathy, I.R.S., Joint Commissioner, Central Tax and Central Excise. Hence, the Government of Kerala have decided to amend the notification suitably.

The notification is intended to achieve the above object.

