



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
27th Sravana 1945

നമ്പർ
No. 2729

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.105/2023/TAXES.

Dated, Thiruvananthapuram, 17th August, 2023.

1st Chingam, 1199.

S. R. O. No. 879/2023

In exercise of the powers conferred by section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O.(P) No.58/2023/TAXES dated 6th May, 2023 and published as S.R.O. No.554/2023



in the Kerala Gazette Extraordinary No.1556 dated 6th May, 2023, namely: —

In the said notification, for the words, letter and figure “30th day of June, 2023” the words, letter and figure “31st day of August, 2023” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2023.

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.)

On recommendations of the Goods and Services Tax Council, the Government have decided to introduce an amnesty scheme for deemed withdrawal of assessment orders issued under section 62 of the Kerala State Goods and Services Tax Act, 2017 for the class of registered person who shall furnish the said return on or before the 31st day of August, 2023 along with interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act.

The notification is intended to achieve the above object.

