

KERALA STATE GOODS AND SERVICES TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF STATE TAX

Notification No. 10/2024-State Tax

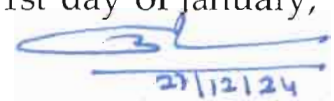
No.SGST/6282/2023-PLC1 Dated, Thiruvananthapuram 27-12-2024

In exercise of the powers conferred by sub-rule (1) of rule 138F of the Kerala Goods and Services Tax Rules, 2017, the Commissioner of State Tax, in consultation with the Chief Commissioner of Central Tax, hereby notifies that the registered person who causes intra-State movement of the goods specified at serial numbers 4 and 5 of the Annexure appended to sub-rule (14) of rule 138,

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

where the consignment value is not less than an amount of rupees ten lakhs, shall before the commencement of such movement, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically, and a unique number shall be generated, subject to the conditions prescribed under rule 138F of the Kerala Goods and Services Tax Rules, 2017.

2. This notification shall come into force on the 1st day of January, 2025.



AJIT PATIL I A S
COMMISSIONER