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Government of Kerala  
2017



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI

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

കേരള ഗസറ്റ്

KERALA GAZETTE

അസാധാരണ

EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

PUBLISHED BY AUTHORITY

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	ബുധൻ	15th November 2017	
Vol. VI	Thiruvananthapuram,	1193 തുലാം 30	നമ്പർ
	Wednesday	30th Thulam 1193	
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		24th Karthika 1939	

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GOVERNMENT OF KERALA

**Taxes (B) Department**

NOTIFICATION

G. O. (P) No.158/2017/TAXES.

*Dated, Thiruvananthapuram, 15th November, 2017*  
*30th Thulam, 1193.*

**S. R. O. No. 734/2017.**—In exercise of the powers conferred by sub-section (1) of section 6 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), (hereafter in this notification referred to as the “KSGST Act,”), on the recommendations of the Council, the Government of Kerala hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) (hereinafter in this notification referred to as “the said Act”) who are authorised to be the proper officers for the purposes of section 54 or section 55 of the

said Act (hereafter in this notification referred to as “the said officers”) by the Commissioner of the said Act, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the KSGST Act, read with the rules made thereunder except rule 96 of the Kerala Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

2. This notification shall be deemed to have come into force on the 13th day of October, 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.)

Section 6 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) empowers the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) to act as the proper officers under this Act, subject to such conditions as may be specified by notification issued by the Government. Accordingly, on the recommendation of the Goods and Services Tax Council, Government has decided to specify that the officers appointed under the Central Goods and Services Tax Act, 2017 are authorised to be the proper officers for the purpose of sanction of refund under sections 54 or 55 of the Kerala State Goods and Services Tax Act, 2017.

The notification is intended to achieve the above object.

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