

PROCEEDINGS OF THE COMMISSIONER OF STATE TAX, STATE
GOODS AND SERVICES TAX DEPARTMENT, KARAMANA,
THIRUVANANTHAPURAM,

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Present: Ajit Patil I.A.S

Sub:- Functions assigned to Proper Officer under Kerala State
Goods and Services Tax Act, 2017 - Proceedings No. GSTC
/24614/2017/CT dated 06/07/2017 - rescinded - orders
issued.

Read- 1. Proceedings No. GSTC/24614/2017/CT,
dated 06/07/2017 of the Commissioner of State Tax.
2. G.O.(Ms)No.27/2020/TAXES dated, 10/03/2020
3. Order No. CT/6453/2021-C3 dated, 08/09/2021 &
09/09/2021

The Commissioner, in exercising the powers conferred under sub-section (1) of Section 5 of the Kerala State Goods and Services Tax Act, 2017, had assigned the functions of the proper officer vide Order read as 1st paper above (hereinafter referred to as the "said proceedings").

Subsequently, vide G.O.(Ms)No.27/2020/TAXES dated, 10/03/2020, the Government has re-designated the posts of the State Goods and Services Tax Department. Hence the corresponding changes have to be brought into the said proceedings issued under sub-section (1) of section 5.

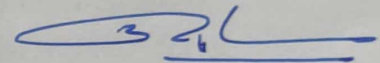
The Commissioner has constituted a committee to re-examine the functions of proper officers under various sections of the Goods and Services Tax Act, 2017, vide Order No. CT/6453/2021-C3/08.09.2021 and 09-09-2021. The committee has proposed changes to the functions of a proper officer under sections 61, 73, 74, 129, and 130 of the Act. This change has to be brought into the said proceedings issued under sub-section (1) of section 5.

The Commissioner of Central Tax has issued Circular Nos. 1/2017, 3/2017, and 31/2018, assigning functions to officers of the Central Tax under the CGST Act, 2017. In order to maintain uniformity in procedures, necessary changes have to be brought into the said proceedings issued under sub-section (1) of Section 5.

It has become necessary to issue a fresh order assigning the functions of the proper officer under the KSGST Act, 2017, and in the above circumstances, the following orders are issued.

Order No.CT/7533/2021-C1 dated 08-01-2023

For the reasons stated above, the proceedings No. GSTC/24614/2017/CT dated 06/07/2017 of the Commissioner of State Tax are hereby rescinded with effect from the 10th day of January, 2023, except the respect things done or omitted to be done before such rescission.


08/01/23

COMMISSIONER

Copy to:

All concerned

--This document is electronically approved in e-Office on 08-01-2023. Hence it does not require an ink signature --