



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.84/2021/TAXES.

Dated, Thiruvananthapuram, 27th September, 2021

11th Kanni, 1197

S. R. O. No. 714/2021

In exercise of the powers conferred under section 99 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala hereby nominate the Commissioner of State Tax, Thiruvananthapuram as Member in the Kerala Appellate Authority for Advance Ruling for Goods and Services Tax constituted as per notification issued under G.O. (P) No. 124/2017/Taxes. dated



21st October, 2017 and published as S.R.O. No. 639/2017 in the Kerala Gazette Extraordinary No. 2252 dated 21st October, 2017 and consequently make the following amendment to the said notification, namely:-

AMENDMENT

In the said notification, for the entries against serial number 2, the words and symbols, “Commissioner of State Tax, Thiruvananthapuram,” shall be substituted.

By order of the Governor,
Dr. Sharmila Mary Joseph,
Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The members of Kerala Appellate Authority for Advance Ruling were appointed by their name and designation. Such appointment of members by mentioning their name is causing delay in the smooth functioning of the Kerala Appellate Authority for Advance Ruling, as every time an officer is transferred in Central Tax and State Tax, a new member has to be nominated, by amending the notification. In order to avoid such situation, the Government of Kerala have decided to nominate Commissioner of State Tax, Kerala State Goods and Services Tax Department, Thiruvananthapuram as member in the Kerala Appellate Authority for Advance Ruling constituted as per notification issued under G.O. (P) No. 124/2017/Taxes. dated 21st October, 2017 and published as S.R.O. No. 639/2017 in the Kerala Gazette Extraordinary No. 2252 dated 21st October, 2017.

The notification is intended to achieve the above object.

