കേരള ഗസറ്റ്
KERALA GAZETTE

അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

PUBLISHED BY AUTHORITY

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.104/2023/TAXES.   *Dated, Thiruvananthapuram, 17th August, 2023.*

1st Chingam, 1199.

S. R. O. No. 878/2023

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.57/2023/TAXES dated 6th May, 2023 and published as S.R.O. No.553/2023 in the Kerala Gazette Extraordinary

No.1555 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 the recommendation of the Goods and Services Tax Council, the Government have decided to extend time limit for application for revocation of cancellation of registration upto 31st August, 2023 for the registered person, whose registration has been cancelled under clause (b) or clause (c) of sub-section (2) of section 29 of the said Act on or before the 31st day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act.

The notification is intended to achieve the above object.