



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 12
Vol. XII

തിരുവനന്തപുരം,
വെള്ളി
Thiruvananthapuram,
Friday

2023 ആഗസ്റ്റ് 18
18th August 2023

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2nd Chingam 1199

1945 ശ്രാവണം 27
27th Sravana 1945

നമ്പർ
No. 2730

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.106/2023/TAXES.

Dated, Thiruvananthapuram, 17th August, 2023.

1st Chingam, 1199.

S. R. O. No. 880/2023

In exercise of the powers conferred by section 128 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.59/2023/TAXES dated 6th May, 2023 and published as S.R.O. No.555/2023 in



the Kerala Gazette Extraordinary No.1557 dated 6th May, 2023, namely: —

In the said notification, in the proviso, 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 recommendations of the Goods and Services Tax Council, the Government have decided to rationalize the late fee under section 47 of Kerala State Goods and Services Tax Act, 2017 in respect of delayed filing of annual return in FORM GSTR-9, and to provide for amnesty scheme to non-filers of return in form GSTR-9 for any of the financial years 2017-18, 2018-19, 2019-20, 2020-21 or 2021-22, who furnish the said return between the period from the 1st day of April, 2023 to the 31st day of August, 2023.

The notification is intended to achieve the above object.

