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Regn.No. KERBIL/2012/45073 dated 05-09-2012 with RNI Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ് KERALA GAZETTE

# **CONTRACTIONARY**

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത് PUBLISHED BY AUTHORITY

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Thiruvananthapuram, Friday 2023 ആഗസ്റ്റ് 18 18th August 2023 1199 ചിങ്ങം 2 2nd Chingam 1199

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## GOVERNMENT OF KERALA

### Taxes (B) Department

NOTIFICATION

G.O.(P) No.107/2023/TAXES.

Dated, Thiruvananthapuram, <u>17th August, 2023.</u> 1st Chingam, 1199.

#### S. R. O. No. 881/2023

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.60/2023/TAXES dated 6<sup>th</sup> May, 2023 and published as S.R.O. No.556/2023



in the Kerala Gazette Extraordinary No.1558 dated 6<sup>th</sup> May, 2023, namely: —

In the said notification, for the words, letter and figure "30<sup>th</sup> day of June, 2023" the words, letter and figure "31<sup>st</sup> day of August, 2023" shall be substituted.

2. This notification shall be deemed to have come into force with effect from the  $30^{th}$  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 provide a reduction in late fee for the non-filers of final return in form GSTR-10, who furnish the said return between the period from the 1<sup>st</sup> day of April, 2023 to the 31<sup>st</sup> day of August, 2023.

The notification is intended to achieve the above object.

