NOTIFICATION

[No 08/2025-State Tax]

No. SGST/5230/2024-PLC9. Date: 16-06-2025

In exercise of the powers conferred by Sub-Section (2) of Section 4 of the Kerala State Goods and Services Tax Act, 2017 (Act 20 of 2017) (hereinafter referred to as the said Act) read with Section 5 of the said Act, the Commissioner of State Tax, hereby makes the following amendments in the Notification No. 1/2023-State Tax dated 7th January 2023 and published as CT/7520/2022-C1 in Kerala Gazette No.8 Volume XII dated 21st January 2023, namely:—

(1) In the said Notification,—

(i) in the proviso to paragraph 4, after the word and figure "or 74" the word, figure and letter "or 74A" shall be deemed to have been inserted with effect from the 1st day of November,2024;

(ii) after the proviso, the following provisos shall be inserted, namely:-

" Provided further that the officers assigned with adjudication under section 73 or 74 or 74A shall have state wide jurisdiction:

Provided also that the officers of Economic Intelligence Division shall have the power to re-assign any adjudication from one adjudicating authority to another adjudicating authority through the GST Backoffice System.";

(iii) in paragraph 4A, after the figure and symbol "74," the figure, letter and symbol "74A," shall be deemed to have been inserted with effect from the 1st day of November,2024.

AJIT PATIL I A S

COMMISSIONER

Office of the Commissioner of the State Goods and Services Tax,
Thiruvananthapuram.