

/216707/2023

KERALA STATE GOODS AND SERVICES TAX DEPARTMENT
Notification No. 2/2023-State Tax

No. CT/7533/2021-C1

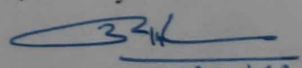
Dated: 09-01-2023

In exercise of the powers conferred under section 3 read with section 5 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and section 3 of Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Commissioner of State Tax hereby appoints the officers in the Audit, Intelligence and Enforcement and Appeals verticals of State Goods and Services Tax Department as specified in column (2) of the Table below, as officers of state tax and invests them with all the powers under the State Goods and Services Tax Act 2017 and the Integrated Goods and Services Tax Act 2017 and the rules made thereunder, throughout the territory of Kerala, as are exercisable by the officers of the state tax of the corresponding rank specified in column (3) of the said Table, namely:-

TABLE

Sl NO	Officers	Officers whose powers are to be exercised
(1)	(2)	(3)
1.	Senior Audit Officer/ Audit Officer, Senior Intelligence Officer/ Intelligence Officer, Senior Enforcement Officer/ Enforcement Officer	Assistant Commissioner of State Tax/State Tax Officer
2.	Deputy Intelligence Officer/ Assistant Intelligence Officer, Deputy Enforcement Officer/ Assistant Enforcement Officer, Deputy Audit Officer/ Assistant Audit Officer	Assistant State Tax Officer
3.	Senior Tax Assistant, Senior Intelligence Assistant, Senior Enforcement Assistant, Senior Audit Assistant, Senior Appeal Assistant	Assistant State Tax Officer

2. This shall come into force with effect from 10th January 2023.


09/01/23
COMMISSIONER