

KERALA STATE GOODS AND SERVICES TAX DEPARTMENT

NOTIFICATION

[No.3/2024-State Tax]

No. SGST/4102/2024-ITMD4

Thiruvananthapuram,

In exercise of the powers conferred under clause (i) of the proviso to sub-rule (1) of Rule 109 of the Kerala Goods and Services Tax Rules, 2017, the Commissioner of State Tax hereby notifies that in case where an appeal under sub-section (1) of Section 107 of the Kerala State Goods and Services Tax Act, 2017 has already been filed in Form GST APL-01, an appeal under sub-section(2) of Section 107 of the Kerala State Goods and Services Tax Act,2017 against the same order shall be filed manually in Form GST APL-03 subject to the conditions specified under Rule 109 of the said Rules.

2. This notification shall come into force at once.

Commissioner

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport)

Due to validation in Back office portal, in the cases where the taxpayer already filed appeal in form APL01, the officers of the Department are not able to file appeal online in Form APL03 against the same DRC07. This notification is intended to enable officers to file APL 03 manually in such cases.