NOTIFICATION

[No. 04/2025-State Tax]

No. SGST/1234/2025-PLC9 Dated:15-03-2025

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, published in the Kerala Gazette No.8, Volume XII, Part III, dated 21st January 2023, namely:-

In the said notification, in paragraph 12, the following proviso shall be inserted, namely:-

"*Provided that in the case of officers in the Centralized Refund Processing Formation at the Headquarters in Commissionerate for the processing of the refunds, they shall exercise territorial jurisdiction over the whole of the State of Kerala*"

2. This notification shall come into effect on the 15th day of March, 2025

15/03/25

AJIT PATIL I A S
COMMISSIONER