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Regn. No. KERBIL/2012/45073 dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2015-17

# **കേരള ഗസററ്** KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

## ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത് PUBLISHED BY AUTHORITY

010011 - 6 3	തിരുവനന്തപുരം, ശനി Thiruvananthapuram, Saturday	2017 ഒക്ടോബർ 21 21st October 2017	നമ്പർ
വാല്യം 6 Vol. VI		1193 തുലാം 5 5th Thulam 1193	No. 32251
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#### GOVERNMENT OF KERALA

## Taxes (B) Department

#### **NOTIFICATION**

G. O. (P) No. 123/2017/TAXES.

Dated, Thiruvananthapuram, 21st October, 2017
5th Thulam, 1193.

S. R. O. No. 638/2017.—In exercise of the powers conferred by sub-section (1) of Section 96 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) read with sub-section (2) thereof and rule 103 of the Kerala Goods and Services Tax Rules, 2017, Government of Kerala hereby constitute the Kerala Authority for Advance Ruling consisting of the following members, namely:—

33/3662/2017/S-11.

- 1. Shri Senthil Nathan, S., IRS, Joint Commissioner, Central Tax and Central Excise, Thiruvananthapuram Commissionerate.
- 2. Shri N. Thulaseedharan Pillai, Joint Commissioner (General) of State Tax, Thiruvananthapuram.

By order of the Governor,

MINHAJ ALAM,
Secretary to Government.

### **Explanatory Note**

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

As per sub-section (1) of section 96 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) the Government have to constitute, by notification an Authority to be known as the Kerala Authority for Advance Ruling to pronounce advance ruling on application filed under section 97 of the said Act. Accordingly, the Government have decided to notify the said Authority.

The notification is intended to achieve the above object.