



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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Thiruvananthapuram,  
Saturday

2022 സെപ്റ്റംബർ 24  
24th September 2022

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.119/2022/TAXES.

Dated, Thiruvananthapuram, 24th September, 2022

8th Kanni, 1198

**S. R. O. No. 910/2022**

In exercise of the powers conferred by sub-section (1) of section 39 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala in supersession of the notification issued under G.O. (Ms) No.278/Rev. dated 30<sup>th</sup> March, 1963 and published as S.R.O. No. 346/1963 in the



Kerala Gazette Extraordinary No. 71 dated 31<sup>st</sup> March, 1963, hereby empower an officer not below the rank of a Deputy Commissioner having jurisdiction of the area concerned to prefer appeal before the Tribunal under sub-section (3) of section 34 of the Kerala General Sales Tax Act, 1963.

(2) This notification shall be deemed to have come into force on the 1<sup>st</sup> day of April, 2005.

By order of the Governor,  
Dr. RATHAN U. KELKAR,  
*Secretary to Government.*

### **Explanatory Note**

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

Appellate Assistant Commissioner was the authority to dispose of appeals filed under section 34 of the Kerala General Sales tax Act, 1963. The Government of Kerala had issued notification under G.O. (Ms) No.278/Rev. dated 30<sup>th</sup> March, 1963 and published as S.R.O. No. 346/1963 in the Kerala Gazette Extraordinary No.71 dated 31<sup>st</sup> March, 1963, to empower the Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax or Deputy Commissioner of Agricultural Income Tax and Sales Tax to prefer appeal before the Appellate Tribunal against the orders passed by the Appellate Assistant Commissioner.

The Deputy Commissioner redesignated as Joint Commissioner as per Government order No. G.O.(Ms). 27/2020/TAXES, dated 10<sup>th</sup> March, 2020 have been appointed as the authority to exercise all the powers of the Appellate Assistant Commissioner under the Kerala General Sales Tax Act, 1963.

Now, the Government have decided to empower an officer not below the rank of a Deputy Commissioner having jurisdiction of the area concerned to prefer appeal before the Tribunal under sub-section (3) of section 34 of the Kerala General Sales Tax Act, 1963 in supersession to the notification under G.O. (Ms) No.278/Rev. dated 30<sup>th</sup> March, 1963 and published as S.R.O. No. 346/1963 in the Kerala Gazette Extraordinary No. 71 dated 31<sup>st</sup> March, 1963.

The notification is intended to achieve the above object.

