

KERALA STATE GOODS AND SERVICES TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF STATE TAX
NOTIFICATION No. 1/2025-State Tax

No. SGST/6282/2023-PLC1.

Dated : 08-01-2025

In exercise of the powers conferred by sub-rule (1) of Rule 138F of the Kerala Goods and Services Tax Rules, 2017, the date of implementation of the notification No 10/2024-State Tax dated 27.12.2024, issued by the Commissioner of State Tax is hereby kept in abeyance pending notification of a fresh implementation date.

2. This notification shall be deemed to have come in to force on the 1st day of January, 2025



AJIT PATIL I A S
COMMISSIONER

Explanatory Note

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

Commissioner of State Tax, notified implementation of e-way bill for intrastate movement of gold and precious stones with effect from 1st January 2025, as per notification No 10/2024 dated 27.12.2024. As the same could not be implemented from the date notified due to technical issues in the online portal for generating e-way bill for the said commodities, the date of implementation of the same is kept in abeyance until notification of fresh implementation date in this regard.

The notification is intended to achieve the above object.