GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 135/2018/TAXES.

Dated, Thiruvananthapuram, 18th August, 2018
2nd Chingam, 1194.

S. R. O. No. 583/2018.—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, the Government of Kerala hereby constitute Kerala Authority for Advance Ruling consisting of the following members, namely:—

1. Shri B. G. Krishnan, I. R. S., Joint Commissioner, Central Tax and Central Excise, Thiruvananthapuram.

2. Shri B. S. Thyagarajababu, L. L. M., Joint Commissioner (General) of State Goods and Services Tax Department, Thiruvananthapuram.

By order of the Governor,

VENUGOPAL, P.,
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 Kerala Authority for Advance Ruling to pronounce Advance Ruling on application filed under section 97 of the said Act. Now the Government have decided to notify the said Authority.

The notification is intended to achieve the above object.