GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 124/2017/TAXES.  

S. R. O. No. 639/2017.—In exercise of the powers conferred by section 99 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, hereby constitute the Kerala Appellate Authority for Advance Ruling for Goods and Services Tax consisting of the following members, namely:—

33/3663/2017/S-11.
1. Shri Pullela Nageswara Rao, IRS, Chief Commissioner of Central Tax, Central Excise and Customs, Thiruvananthapuram.

2. Dr. Rajan N. Khobragade, IAS, Commissioner of State Tax, Thiruvananthapuram.

By order of the Governor,

MINHAI ALAM,
Secretary to Government.

Explanatory Note

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

As per section 99 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 Appellate Authority for Advance Ruling for Goods and Services Tax for hearing appeals filed under section 100 of the said Act against the advance ruling pronounced by the Advance Ruling Authority.

Accordingly, the Government have decided to notify the said Appellate Authority.

The notification is intended to achieve the above object.