In exercise of the powers conferred by section 164 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala hereby appoints the 21st day of June, 2019, as the date from which the provisions of the Kerala Goods and Services Tax (Third Amendment) Rules, 2019, rule 12 of
[notification issued under G.O. (P) No. 87/2019/TAXES dated 10th June, 2019 and published as S.R.O. No. 391/2019 in the Kerala Gazette Extraordinary No.1347 dated 18th June, 2019], shall come into force.

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.)

Rule 138E was incorporated as per rule 12 of the Central Goods and Services Tax (Fourteenth) Amendment Rules, 2018 as per Notification No. 74/2018-Central Tax, dated the 31st December, 2018. Central Government have notified the date of commencement of the said rule from 21st day of June, 2019 as per Central Tax Notification No. 22/2019. Corresponding changes have to be made in the Kerala Goods and Services Tax Rules, 2017 also.

The notification is intended to achieve the above object.