GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 23/2019/TAXES.

Dated, Thiruvananthapuram, 31st January, 2019

S. R. O. No. 92/2019.—In exercise of the powers conferred by sub-section (2) of section 1 of the Kerala State Goods and Services Tax (Amendment) Act, 2018 (36 of 2018), the Government of Kerala hereby appoint the 1st day of February, 2019, as the date on which the
provisions of the Kerala State Goods and Services Tax (Amendment) Act, 2018 (36 of 2018), except clause (b) of section 8, section 17, section 18 and clause (a) of section 20 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.)

On the recommendation of the Goods and Services Tax Council, the Government of Kerala have decided to bring into force certain provisions of the Kerala State Goods and Services Tax (Amendment) Act, 2018 (36 of 2018).

The notification is intended to achieve the above object.