G. O. (P) No. 214/2018/TAXES.

Dated, Thiruvananthapuram, 28th December, 2018
13th Dhanu, 1194.

S. R. O. No. 941/2018.—In exercise of the powers conferred by section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereafter in this notification referred to as the ‘said Act’), read with section 45 thereof and rule 81 of the Kerala Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the
Government of Kerala, on the recommendations of the Council, hereby notifies the persons whose registration under the said Act has been cancelled by the proper officer on or before the 30th September, 2018, as the class of persons who shall furnish the final return in FORM GSTR-10 of the said rules till the 31st December, 2018.

By order of the Governor,

MANOJ JOSHI,
Principal 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 provide the taxpayers, whose registration has been cancelled on or before the 30th September, 2018, time to furnish final return in FORM GSTR-10 till 31st December, 2018.

The notification is intended to achieve the above object.