GOVERNMENT OF KERALA
Taxes (B) Department
NOTIFICATION

G.O.(P) No. /2017/TD Dated, Thiruvananthapuram, ……th October 2017

S.R.O.No………../2017.- In exercise of the powers conferred by sub-section (1) of section 6 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017) (hereafter in this notification referred to as the “KGST Ordinance”), on the recommendations of the Council, the Government of Kerala hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017 who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Act (hereafter in this notification referred to as “the said officers”) by the Commissioner of the said Act, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the KGST Ordinance read with the rules made thereunder except rule 96 of the Kerala Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

2. This notification shall come into force with effect from the 13th day of October 2017.

By order of the Governor,

MINHAJ ALAM,

Secretary to Government

Explanatory Note

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

Sec. 6 of the KGST Ordinance empowers the officers appointed under the CGST Act to act as the proper officers under this ordinance, subject to such conditions as may be specified by notification issued by the Government. Accordingly on the recommendation of the GST Council, Government has decided to specify that the officers appointed under the CGST Act are authorised to be the proper officers for the purpose of sanction of refund under section 54 or 55 of the KGST Ordinance.

The notification is intended to achieve the above objective.