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Regn.No. KERBIL/2012/45073 dated 2012-09-05 with RNI Reg No.KL/TV(N)/634/2021-2023

കേരള സർക്കാർ GOVERNMENT OF KERALA

കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത് PUBLISHED BY AUTHORITY

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Part III

Kerala State Goods and Services Tax Department

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06th February 2024 KERALA GAZETTE 1

NOTIFICATION

[No. 1/2024-State Tax]

No. SGST/666/2024-PLC1.

Thiruvananthapuram, 28th January 2024.

In persuance of the provisions of section 5 read with clause (99) of section 2 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Commissioner of State Tax, hereby makes the following amendment in the Notification No. 4/2020-State Tax, dated the 20th March 2020, published in the Kerala Gazette No. 22, Volume IX, Part IV, dated the 2nd June 2020, namely:—

In the said notification, in the opening paragraph,—

- (1) in clause (a), after the words "Additional Commissioner of State Tax", the symbol and words, "Taxpayer Services" shall be inserted;
- (2) for clause (b), the following clause shall be substituted, namely,—
 - "(b) the Joint Commissioner of State Tax, Taxpayer Services Headquarters for decisions or orders passed by an officer upto and including the rank of a Deputy Commissioner of State Tax,

as the Revisional Authority under section 108 of the said Act."

2. This notification shall come into force at once.

Office of the Commissioner of the Kerala State Goods and Services Tax Department, Thiruvananthapuram.

(Sd.)

Commissioner.