



Proceedings of the Commissioner of State Tax, State Goods and Services

Tax Department, Thiruvananthapuram - 695 002,

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Present: AJIT PATIL I.A.S.

Sub: Authorisation of Joint Commissioners of State Tax of the Taxpayer Services District to exercise the powers under the proviso to sub-rule (1) of rule 23 of the Kerala Goods and Services Tax Rules, 2017 - order issued - reg.

Read: Notification published as per S.R.O. No. 1062/2023, dated 30/09/2023.

The first proviso to sub-rule (1) of rule 23 of the Kerala Goods and Services Tax Rules, 2017 empowers the Commissioner of State Tax to authorise any officer not below the rank of a Joint Commissioner to exercise the powers under the said proviso for the extension of time limit for filing of application for revocation of cancellation of registration. Hence to authorise the Joint Commissioners of State Tax of the Taxpayer Services District to perform the said function, the following orders are issued.

Order No.SGST/6199/2023-PLC1 dated 03-11-2023

In exercise of the powers conferred by the first proviso to sub-rule (1) of rule 23 of the Kerala Goods and Services Tax Rules, 2017, the district Joint Commissioners of Taxpayer Services Units are hereby authorised to exercise the powers under the said proviso, enabling them to extend the time limit for filing of application for revocation of cancellation of registration.

Sd/-

COMMISSIONER

Copy to: All Additional Commissioner

All Joint Commissioner

Stock File

// Approved for issue //
[Signature]
Deputy Commissioner