



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

വാല്യം 12  
Vol. XII

തിരുവനന്തപുരം,  
ശനി  
Thiruvananthapuram,  
Saturday

2023 ജൂലൈ 22  
22nd July 2023  
1198 കർക്കടകം 6  
6th Karkadakam 1198  
1945 ആഷാഢം 31  
31st Ashadha 1945

നമ്പർ  
No. 2438

### GOVERNMENT OF KERALA Law (Legislation-A) Department NOTIFICATION

No. 66/Leg.A2/2023/Law.

*Dated, Thiruvananthapuram, 22nd July, 2023  
6th Karkadakam, 1198  
31st Ashadha, 1945.*

The following Ordinance promulgated by the Governor of Kerala on the 21st day of July, 2023 is hereby published for general information.

By order of the Governor,

V. HARI NAIR,  
Law Secretary.



## ORDINANCE No. 2 OF 2023

### THE KERALA TAXATION LAWS (AMENDMENT) ORDINANCE, 2023

Promulgated by the Governor of Kerala in the Seventy-Fourth Year of the Republic of India.

AN

ORDINANCE

*further to amend the Kerala State Goods and Services Tax Act, 2017 and the Kerala Finance Act, 2023.*

*Preamble.*—WHEREAS, it is expedient further to amend the Kerala State Goods and Services Tax Act, 2017 and the Kerala Finance Act, 2023 for the purposes hereinafter appearing;

AND WHEREAS, the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Kerala Taxation Laws (Amendment) Ordinance, 2023.

(2) Save as otherwise provided in this Ordinance, it shall come into force on such date as the Government may, by notification in the official Gazette, appoint.

2. *Act 20 of 2017 and 17 of 2023 to be temporarily amended.*—During the period of operation of this Ordinance, the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) and the Kerala Finance Act, 2023 (17 of 2023) shall have effect subject to the amendments specified in sections 3 and 4 respectively.

3. *Amendment of Act 20 of 2017.*—In the Kerala State Goods and Services Tax Act, 2017 (20 of 2017),—

(1) in section 30, in sub-section (1),—

(a) for the words “the prescribed manner within thirty days from the date of service of the cancellation order.”, the words “such manner, within such time and subject to such conditions and restrictions, as may be prescribed.” shall be substituted;

(b) the proviso shall be omitted.

(2) in section 62,—

(a) in sub-section (2), for the words “thirty days”, the words “sixty days” shall be substituted;

(b) the following proviso shall be inserted, namely:—

“Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one



hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue”.

(3) for section 109, the following section shall be substituted, namely:—

“109. *Constitution of Appellate Tribunal and Benches thereof.*— Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) shall be the Appellate Authority for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.”;

(4) section 110 shall be omitted;

(5) section 114 shall be omitted;

(6) in section 117,—

(a) in sub-section (1), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted;

(b) in sub-section (5), in clauses (a) and (b) for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted;

(7) in section 118, in sub-section (1), in clause (a), for the words “National Bench or Regional Benches”, the words “Principal Bench” shall be substituted;

(8) in section 119,—

(a) for the words “National Bench or Regional Benches”, the words “Principal Bench” shall be substituted;

(b) for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted.

4. *Amendment of Act 17 of 2023.*—In the Kerala Finance Act, 2023 (17 of 2023), in section 11, in sub-section (4), for the words “section 22 and section 24”, the words “section 22 or section 24” shall be substituted.

ARIF MOHAMMED KHAN,  
GOVERNOR.

