



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

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### SECRETARIAT OF THE KERALA LEGISLATURE

#### NOTIFICATION

No. 13477/Legn-2/2023/Leg.

*Dated, Thiruvananthapuram, 4th August, 2023.*

The Kerala Taxation Laws (Amendment) Bill, 2023 together with the Statement of Objects and Reasons, the Financial Memorandum and the Memorandum regarding Delegated Legislation is published, under Rule 69 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

A.M. BASHEER,  
Secretary.



**THE KERALA TAXATION LAWS (AMENDMENT)  
BILL, 2023**

A

BILL

*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;

BE it enacted in the Seventy-fourth Year of the Republic of India as follows:-

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

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

2. *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in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue”.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 Appellate Tribunal constituted under the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) shall be the Appellate Tribunal 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 clause (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.



3. *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.

4. *Repeal and saving.*-(1) The Kerala Taxation Laws (Amendment) Ordinance, 2023 ( 2 of 2023) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the above said Acts as amended by the said Ordinance shall be deemed to have been done or taken under the above said Acts as amended by this Act.

### **STATEMENT OF OBJECTS AND REASONS**

The Kerala State Goods and Services Tax Act, 2017 (20 of 2017) was enacted with a view to make a provision for levy and collection of tax on *intra-State* supply of goods or services or both by the State of Kerala.

2. Consequent to the recommendation made in the 49<sup>th</sup> meeting of GST Council, necessary amendments for establishment of the Goods and Services Tax Appellate Tribunal (GSTAT) have been made in the Central Goods and Services Tax Act vide the Central Finance Act, 2023. Hence, to make the Benches of GSTAT functional as early as possible, it is requested to make necessary amendments in the Kerala State Goods and Services Tax Act also.

3. The proposed Kerala Taxation Laws (Amendment) Bill, 2023, *inter alia*, provides for the following, namely:—

- (i) to amend sections 30, 62, 109, 117, 118, 119 and to omit sections 110 and 114 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017);
- (ii) to amend section 11 of the Kerala Finance Act, 2023 (17 of 2023).



4. As the Legislative Assembly of the State of Kerala was not in session and the above proposal had to be given effect to immediately, the Kerala Taxation Laws (Amendment) Ordinance, 2023 was promulgated by the Governor of Kerala on the 21<sup>st</sup> day of July, 2023 and the same was published as Ordinance No. 2 of 2023 in the Kerala Gazette Extraordinary No. 2438 dated 22<sup>nd</sup> July, 2023.

5. The Bill seeks to replace Ordinance No. 2 of 2023 by an Act of the State legislature.

### FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any additional expenditure from the Consolidated Fund of the State.

### MEMORANDUM REGARDING DELEGATED LEGISLATION

Sub-section (1) of section 30 of the Kerala State Goods and Services Tax Act, 2017 proposed to be amended by clause 2 of the Bill, seeks to empower the Government to prescribe time, conditions and restrictions for revocation of cancellation of registration.

2. The matters in respect of which rules may be made or notification may be issued are matters of procedure and are of routine or administrative in nature. Further, the rules, after they are made, are subject to scrutiny by the Legislative Assembly. The delegation of legislative powers is, thus, of a normal character.

K. N. BALAGOPAL

