



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

വാല്യം 12  
Vol. XII

തിരുവനന്തപുരം,  
തിങ്കൾ

Thiruvananthapuram,  
Monday

2023 ജൂൺ 26  
26th June 2023

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11th Mithunam 1198

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No.

2141

### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.78/2023/TAXES.

*Dated, Thiruvananthapuram, 26th June, 2023.*

*11th Mithunam, 1198.*

**S. R. O. No. 716/2023**

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of



the Council, hereby makes the following further amendments in the notification issued under G.O. (P) No.72/2017/TAXES dated 30<sup>th</sup> June, 2017 and published as S.R.O. No.370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table, against serial number 9, in item (iii), in sub-item (b), in the entries under column (5), in condition (2), after the second proviso, the following provisos shall be inserted, namely:-

“Provided also that the option for the Financial Year 2023-2024 shall be exercised on or before the 31<sup>st</sup> May, 2023:

Provided also that a GTA who commences new business or crosses threshold for registration during any Financial Year, may exercise the option to itself pay GST on the services supplied by it during that Financial Year by making a declaration in Annexure V before the expiry of forty-five days from the date of applying for GST registration or one month from the date of obtaining registration whichever is later.”.

2. This notification shall be deemed to have come into force on the 9<sup>th</sup> day of May, 2023.

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government.*

### **Explanatory Note**

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

The Government of Kerala having considered it necessary in the public interest so to do have decided to extend the time limit for exercising the option by Goods Transport Agencies (GTAs) to pay GST under the forward charge mechanism from 15<sup>th</sup> March, 2023 to 31<sup>st</sup> May, 2023 for the Financial Year 2023-2024. The Goods Transport Agencies (GTAs) who commence a new business or cross the registration threshold during any financial year, are also allowed to exercise the option for the year in which they commence business or cross the registration threshold within 45 days from the date of applying for GST registration or 1 month from the date of obtaining registration, whichever is later.

The notification is intended to achieve the above object.

