GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 15/2019/TAXES.

Dated, Thiruvananthapuram, 28th January, 2019

14th Makaram, 1194.


92/328/2019/S-23.
In the said notification, in paragraph 2,—

(i) in clause (i), for the figures, letters, word and symbol “31st August, 2018”, the figures, letters, word and symbol “31st January, 2019” shall be substituted;

(ii) in clause (iv), for the figures, letters, word and symbol “30th September, 2018”, the figures, letters, word and symbol “28th February, 2019” shall be substituted.

By order of the Governor,

VENUGOPAL, P.,
Secretary to Government.

Explanatory Note

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

On the recommendation of the Goods and Services Tax Council, the Government of Kerala had laid down the special procedure for completing migration of taxpayers who received Provisional Identification Number, but could not complete the migration process. Now, it has been decided to extend the time period for availing the benefit of this special procedure for completing migration.

The notification is intended to achieve the above object.