



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.38/2026/TD.

*Dated, Thiruvananthapuram, 7th March, 2026
23rd Kumbham, 1201.*

S. R. O. No. 328/2026

In exercise of the powers conferred by sub-section (1) of section 112 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government, on the recommendations of the Council, hereby notifies the 30th day of June, 2026, as the date up to which appeal may be filed before the



Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against is communicated to the person preferring the appeal before the 1st day of April, 2026 and all appeals in respect of order communicated on or after 1st April, 2026 may be filed before the Appellate Tribunal within three months from the date on which such order is communicated to the person preferring the appeal.

By order of the Governor,
K.R. JYOTHILAL,
Additional Chief Secretary to Government.

Explanatory Note

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

As per sub-section (1) of section 112 of the Kerala State Goods and Services Tax Act, 2017, any person aggrieved by an order passed against him under section 107 or section 108 of this Act or the Central Goods and Services Tax Act, 2017 (Central Act 12 of 2017) may appeal to the Appellate Tribunal against such order within three months from the date on which the order is communicated, or within such date as may be notified by the Government, on the recommendations of the Council, whichever is later.

Accordingly, the Government of Kerala, on the recommendation of the Goods and Services Tax Council, have decided to notify the last date for filing backlog appeals in Goods and Services Tax arising under section 107 of the Kerala State Goods and Services Tax Act, 2017.

The notification is intended to achieve the above object.

