

KERALA STATE GOODS AND SERVICES TAX DEPARTMENT
OFFICE OF THE COMMISSIONER OF STATE TAX
Notification No. 2/2025-State Tax

No. SGST/6282/2023-PLC1.

Dated 17-01-2025

In exercise of the powers conferred by sub-rule (1) of Rule 138F of the Kerala Goods and Services Tax Rules, 2017, the Commissioner of State Tax hereby notifies the 20th day of January, 2025 as the date from which the Notification No. 10/2024-State Tax, dated 27.12.2024, which was kept in abeyance vide Notification No. 1/2025 dated 08.01.2025, shall come into effect.



AJIT PATIL I A S
COMMISSIONER

Explanatory Note

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

Commissioner of State Tax, notified implementation of e-waybill for intrastate movement of gold and precious stones with effect from 1st January 2025, as per Notification No. 10/2024 dated 27-12-2024. But the same could not be implemented due to technical issues in the portal for e-way bill generation and hence kept in abeyance vide Notification No. 1/2025-State Tax dated 08-01-2025. This notification is issued to notify fresh date for the implementation of e-way bill for the intrastate movement of gold and precious stones.