SGST/6844/2023-LEGAL3







Office of the Commissioner of State Tax State Goods and Services Tax Department Tax Towers, Karamana, Thiruvananthapuram. E-mail: cstlglcell.sgst@kerala.gov.in Ph: 0471-2785297 Dated: 04-12-2023

From

The Commissioner of State GST

То

The Joint Commissioners (Tax Payer Services) The Joint Commissioners(Audit)

The Joint Commissioners(Appeals)

The Joint Commissioners(Intelligence & Enforcement)

Sir,

Sub:- SGSTD- Taxes Department- Compliance of Judgment and Orders

of Hon'ble Courts and Tribunals- forwarding of- reg: Ref:- Govt Letter No.D3/374/2023-Taxes dated 24-11-2023 of Taxes(D).

Attention is drawn to the government letter cited wherein, the government informs that non-compliance with judgments/orders of judicial and quasi-judicial bodies, where the direction is to the Heads of departments/subordinate offices within the time limit, leads to contempt of court cases against the Secretary to the government. The concerned individuals will be liable for the non-compliance of the judgments/orders.

In these circumstances, the government has requested to ensure compliance with the judgments/orders of the Hon'ble Courts and Tribunals within the time limit or to prefer an appeal/file a review petition within the period of limitation and furnish the action taken report in a timely manner to the government. It is also informed that if more time is required to comply with the directions, an extension petition may be submitted sufficiently early.

All Joint Commissioners are directed to comply with the above direction and to provide necessary instructions to the sub-offices for strict compliance on this matter.

Yours faithfully,

ADDITIONAL COMMISSIONER TPS

For Commissioner

Copy to : Additional Commissioner Taxpayer Services HQ/Additional Commissioner, Appeals Headquarters/ Additional Commissioner, Audit Headquarters/

Deputy Commissioners

Personnel Division (Establishment matters)/Personnel Division (Bill)/

Personnel Division (Seniority and related matters)/Personnel Division (RTI/Tapal/ Records etc.)/

Policy Division/Internal Audit & Internal Vigilance Cell/Review Cell/C&AG Cell/

Training Cell/Cyber Forensics Cell/ANPR Cell/Inter- Administration Co-ordination Cell/

Economic Intelligence Cell/Finance/ Infrastructure Division/PR Cell/IT Infrastructure Cell/

IT Management Cell/Statistics & Performance Management Cell/Advance Ruling Cell/

Central Registration Unit

For information and compliance