



Office of the Commissioner of State Goods and Services Tax

Department, Tax Tower, Thiruvananthapuram

SGST Personnel Division (Seniority and Related Matters)

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Dated: 13-02-2025

**Circular No. 02/2025**

Sub:- Preparation of the Performance Appraisals of Government Servants – Implementation of Online submission of Annual Confidential Reports(PAR) through SCORE software- instructions issued -reg

- Ref:-
1. G.O(P) No. 344/66/PD dated 22.08.1966
  2. Circular No. 11/2016 dated 30.07.2016 of the Commissioner of Commercial Taxes
  3. G.O(Rt) No. 3113/2021/GAD dated 18.08.2021 of the GAD(CR Cell ) Department
  4. Circular No. Adv. C2/118/2021-P&ARD dated 14.03.2022 and 18.04.2022 of the P&ARD(Advice-C) Department
  - 5.Circular No. C2/280/2022/P&ARD dated 05.08.2024 of the P&ARD(Advice-C) Department
  - 6.Circular No.SPL-E4/3/2024-GAD dated 09.01.2024

Attention is invited to the Government Orders and Circulars cited above. Government Order cited first above is the cornerstone of Confidential Report System of Government employees in the State. In para 1 of G.O(P) No. 344/66/PD dated 22.08.1966 , Government have prescribed the objects of preparing the Confidential Reports which are to achieve an objective assessments of the capabilities and qualities of the individual officer in the performance of his duties and to forecast his capacity for different and more responsible work, which is essential for increasing the general

efficiency of administration.

As per the Government Order cited as 3<sup>rd</sup> paper above, it has been ordered that all State Government employees shall submit their Annual Confidential Reports (PAR) online through SCORE software developed by Finance (IT Software) Department.

The present system of performance appraisal report is a grading system. Performance Appraisal is a regular and continuous evaluation of quality, quantity and effectiveness of performance and other factors that influence an employee's performance and behaviour. It is also an appraisal of the growth potential of an employee leading to positive action and enabling feedback to the individual aimed at improvement of his/her performance. Performance Appraisal is closely linked to training, need analysis and capacity building. In order to uplift the competency level of officials, the ARC (Administrative Reforms Commission) has recommended the **numerical grading system** for performance appraisal instead of the present system of general grading and to frame comprehensive rules for the Performance Appraisal systems.

Government have examined in detail and accepted the recommendations of the ARC to introduce new Performance Appraisal Form for all Gazetted Officers in the State (except specialized categories) as per Form annexed. As per Circular cited as 4<sup>th</sup> paper above, Government have implemented the new Performance Appraisal form for all Gazetted Officers in the state (except specialized categories). The Performance Appraisal of Non Gazetted officers (ASTO's) should be recorded in Form II A itself.

In the new PAR (Performance Appraisal Report) system, **numerical grades** are to be awarded by reporting/reviewing/accepting authorities. Numerical grades should be **on a scale of 1-10** (1 refers to the lowest grade and 10 to the highest). Bench mark score will be 5. Those who get a score of 5 or below shall be imparted adequate training to acquire required competency.

All Performance Appraisal Reports should be submitted online. The period of submission of Performance Appraisal Report will be 1<sup>st</sup> January to 31<sup>st</sup> December of the calendar year.

In order to ensure the promptness with regard to the preparation and maintenance of Confidential Reports and for the timely convening of Departmental promotion Committee meetings, the following guidelines are issued for strict compliance.

**General Guidelines for filling up of Performance Appraisal Form**

1. All Performance Appraisal Reports **from the calendar year 2024** will be accepted



online through **SCORE** . Documentation of performance appraisal is a year-end exercise. All the Reporting Officers , Reviewing Officers and Accepting Authorities are directed to follow the instructions in G.O(P) No. 344/66/PD dated 22.08.1966

2. The report on Gazetted Officers should be recorded in new Performance Appraisal Form in the place of old Confidential reports with box items .The Performance Appraisal of Non Gazetted officers (ASTO's) should be recorded in Form II A itself. The period of submission of Performance Appraisal Report will be 1<sup>st</sup> January o 31<sup>st</sup> December of the calendar year.

3. Responsibility for the maintenance of Confidential Reports : All the Reportee Officers should furnish their self appraisals of the preceding calendar year to the Reporting Officer without fail on or before 15<sup>th</sup> of January. The Reporting Authority should prepare the Performance appraisals in respect of the Reportee officer and forward the same to the Reviewing Authority on or before 30<sup>th</sup> January. The Reviewing Authority should review the Performance appraisals and to submit the Performance appraisals in final form to the Accepting Authority before on or 15<sup>th</sup> February.

If any of the reportee/reviewing /Accepting Authority is transferred in the middle of the calendar year the reporting officer should ensure that the PAR of all his subordinate officers upto the period were prepared before the officer concerned is relieved.

4. Numerical Grades: In the new PAR system issued as per Circular No. Adv. C2/118/2021-P&ARD dated 14.03.2022 and 18.04.2022 of the P&ARD(Advice-C) Department, numerical grades are to be awarded by Reporting/Reviewing/ Accepting authorities. These should be on a scale of 1-10(1 referring to the lowest grade and 10 to the highest). Bench mark score will be 5. Those who get a score of 5 or below shall be imparted adequate training to acquire required competency. The performance of the officer shall be assessed on the basis of the overall grade in the PAR.

**The overall grading shall be assessed as follows**

Overall Grade	Meaning
1,2	Poor
3,4	Below average
5	Average(Bench mark score)
6,7,8	Good
9,10	Outstanding

It is expected that any grading of 1 or 2 (against work output or attributes or overall grade) would be adequately justified in the pen-picture by way of specific failure and similarly, any grade of 9 or 10 would be justified with respect to specific accomplishments. Grades of 1-2 or 9-10 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting, reviewing and accepting authorities should rate the officer against a larger population of her/his peers that may be currently working under them or would have worked under them in the past.

5. Disclosure : There should be more openness in the system of appraisal. The annual PAR, including the overall grade and integrity, should be communicated to the officer reported upon, after it has been finalized by the accepting authority.

6. Representation/Appeal : The officer reported upon may have the option to give his comments on the PAR. Such comments may be restricted to the specific factual observations contained in the Performance Appraisal Report leading to the assessment of the officer in terms of attributes, competency and output. If comments are submitted, the Reporting / Reviewing/Accepting Authority would have the option to accept them and modify the PAR accordingly. If the comments are not accepted, the views of the Reporting/Reviewing/Accepting Authority would be communicated with reasons to the officer reported upon.

Thereafter, only if the officer reported upon so desires, he may request for the matter to be forwarded to the Referral Board. Thus the officer can approach the Referral Board only after availing the above appeal mechanism through SCORE. The Referral Board is considered to be the last resort for settling disputes or differences of opinion regarding the ACR and the employees may approach the Referral Board after exhausting the above appeal mechanism. The representation shall be confined to errors of facts and nothing else. The Referral Board shall give clear findings on the representation and take a final decision on the assessment, including the overall grading in regard to the parameters affected thereby. The decision along with details in case an entry is upgraded or downgraded, with reasons for same may be recorded in the PAR and the same communicated, in writing, to the officer reported upon. The decision of the Referral Board shall be final.

In case of officer reported upon chooses to represent against the final assessment conveyed to him, she/he may represent her/his case for a decision by the Referral Board, within one month, provided that such representation shall be confined to errors of facts.



The entire PAR, including the overall grade shall thereafter be communicated to the officer reported upon which shall conclude the process of assessment and no further representation of any kind shall be entertained thereafter.

8. A list showing the details of Reportee/Reporting/ Reviewing officers in the State GST Department as per present scenario is attached as Annexure to this Circular.

9. The KAS Officials in this department should follow the instructions in the Circular referred as sixth above in submitting their Performance Appraisal Reports. The PAR should be reported by the Commissioner and reviewed by the Additional Chief Secretary, GAD Department. All Joint Commissioners should furnish a work review report in respect of KAS officials working under their administrative control during the calendar year to the Commissionerate for scrutiny by the Commissioner in order to report their Performance Appraisal Reports in SCORE.



AJIT PATIL I A S

COMMISSIONER

To

All officers Concerned



<b>TAXPAYER SERVICES</b>			
<b>Sl No.</b>	<b>Designation</b>	<b>Reporting Authority</b>	<b>Reviewing Authority</b>
1	Joint Commissioner, Tax payer Services	Additional Commissioner Tax Payer Services	Commissioner
2	Deputy Commissioner , Tax Payer Services Division	Joint Commissioner Tax payer Services	Additional Commissioner Tax Payer Services
3	Deputy Commissioner (Adjudication), O/o the Joint Commissioner Tax payer services	Joint Commissioner Tax payer Services	Additional Commissioner Tax Payer Services
4	Deputy Commissioner (Arrear Recovery), O/o the Joint Commissioner Tax payer services	Joint Commissioner Tax payer Services	Additional Commissioner Tax Payer Services
5	Assistant Commissioner/ State Tax Officer, O/o the Joint Commissioner Tax payer services	Joint Commissioner Tax payer services	Additional Commissioner Tax Payer Services
6	Assistant Commissioner/ State Tax Officer , O/o the Deputy Commissioner, Tax Payer Services Division	Deputy Commissioner, Tax payer services Division	Joint Commissioner Tax Payer Services
7	Assistant Commissioner/ State Tax Officer, Tax payer Service Circles	Deputy Commissioner, Tax payer services Division	Joint Commissioner Tax Payer Services
8	Assistant Commissioner/ State Tax Officer (Arrear recovery), O/o the Joint Commissioner Tax payer Services	Joint Commissioner, Tax payer Services	Additional Commissioner Tax Payer Services
9	Deputy State Tax Officer/ Asst.State Tax Officer (Arrear recovery), O/o the Joint Commissioner, Tax payer Services	Asst.Commissioner/Deputy Commissioner ( Arrear recovery), O/o the Joint Commissioner Tax payer Services	Joint Commissioner Tax Payer Services

10	Deputy State Tax Officer/ Asst.State Tax Officer, O/o the Deputy Commissioner, Tax payer Services Division	Deputy Commissioner, Tax Payer Services Division	Joint Commissioner Tax Payer Services
11	Deputy State Tax Officer/ Asst.State Tax Officer, Tax payer service Circles	Assistant Commissioner/ State Tax Officer, Tax payer Service Circles	Deputy Commissioner, Tax Payer Services Division
<b>AUDIT</b>			
Sl No.	Designation	Reporting Authority	Reviewing Authority
12	Joint Commissioner, Audit	Additional Commissioner, Audit	Commissioner
13	Deputy Commissioner, Audit Division	Joint Commissioner, Audit	Additional Commissioner, Audit
14	Senior Audit Officer/Audit Officer Audit Team	Deputy Commissioner, Audit Division	Joint Commissioner, Audit
15	Deputy Audit Officer/Assistant Audit Officer, Audit Team	Deputy Commissioner, Audit Division	Joint Commissioner, Audit
16	Deputy State Tax Officer/Asst.State Tax Officer, O/o the Joint Commissioner, Audit	Joint Commissioner, Audit	Additional Commissioner, Audit
<b>INTELLIGENCE AND ENFORCEMENT</b>			
Sl No.	Designation	Reporting Authority	Reviewing Authority
17	Joint Commissioner, Intelligence & Enforcement	Special Commissioner	Commissioner
18	Deputy Commissioner (Intelligence)	Joint Commissioner (Intelligence & Enforcement)	Special Commissioner
19	Deputy Commissioner (Enforcement)	Joint Commissioner (Intelligence & Enforcement)	Special Commissioner



		Enforcement)	
20	Senior Intelligence Officer/ Intelligence Officer (Intelligence Units)	Deputy Commissioner (Intelligence)	Joint Commissioner (Intelligence & Enforcement)
21	Senior Enforcement Officer/ Enforcement Officer (Enforcement Units)	Deputy Commissioner (Enforcement)	Joint Commissioner (Intelligence & Enforcement)
22	Deputy State Tax Officer/Asst.State Tax Officer (Intelligence Units)	Assistant Commissioner/State Tax Officer (Intelligence Unit)	Deputy Commissioner (Intelligence )
23	Deputy State Tax Officer/Asst.State Tax Officer (Enforcement Unit)	Assistant Commissioner/State Tax Officer (Enforcement unit )	Deputy Commissioner (Enforcement)
24	Deputy State Tax Officer/Asst.State Tax Officer, O/o the Joint Commissioner (Intelligence & Enforcement)	Joint Commissioner (Intelligence & Enforcement)	Special Commissioner
25	Deputy State Tax Officer/Asst.State Tax Officer, O/o the Deputy Commissioner (Intelligence)	Deputy Commissioner (Intelligence)	Joint Commissioner (Intelligence & enforcement)
26	Deputy State Tax Officer/Asst.State Tax Officer, O/o the Deputy Commissioner (Enforcement)	Deputy Commissioner (Enforcement)	Joint Commissioner (Intelligence & enforcement)
<b>COMMISSIONERATE</b>			
<b>TAXPAYER SERVICES (HQ)</b>			
<b>Sl No.</b>	<b>Designation</b>	<b>Reporting Authority</b>	<b>Reviewing Authority</b>
27	Joint Commissioner, Tax payer Services (HQ)	Additional Commissioner Tax payer services	Commissioner



28	Deputy Commissioner , Tax Payer Services (HQ)	Joint Commissioner, Tax Payer Services (HQ)	Additional Commissioner , Tax payer services
29	Assistant Commissioner/State Tax Officer, Tax payer services (HQ)	Deputy Commissioner, Tax payer services (HQ)	Joint Commissioner, Tax payer services (HQ)
30	Assistant Commissioner/State Tax Officer (Central registration unit)	Deputy Commissioner, Tax payer services (HQ)	Joint Commissioner, Tax payer Services (HQ)
31	Deputy State Tax Officer/Asst.State Tax Officer (Central registration unit)	Deputy Commissioner, Tax payer services (HQ)	Joint Commissioner ,Tax payer services (HQ)
32	Deputy State Tax Officer/Asst.State Tax Officer, Taxpayer Services (HQ)	Assistant Commissioner/State Tax Officer, Tax payer services (HQ)	Deputy Commissioner, Tax payer services (HQ)
<b>INTELLIGENCE &amp; ENFORCEMENT VERTICAL (HQ)</b>			
Sl No.	Designation	Reporting Authority	Reviewing Authority
33	Deputy Commissioner , Inter Administration & Co -Ordination Cell (Inter admn/ cyber/ Automatic number plate )	Special Commissioner	Commissioner
34	Deputy Commissioner, Economic Intelligence Division	Special Commissioner	Commissioner
35	Asst. Commissioner/State Tax Officer, Inter Administration Co-Ordination Cell	Deputy Commissioner, Co-Ordination Cell	Special Commissioner
36	Asst. Commissioner/ State Tax Officer , Cyber Forensics Cell	Deputy Commissioner, Co-Ordination Cell	Special Commissioner
37	Asst. Commissioner/State Tax Officer (Economic Intelligence Cell)	Deputy Commissioner,Economic Intelligence Cell	Special Commissioner
38	Deputy State Tax Officer/Asst.State	Asst. Commissioner / State Tax	Deputy Commissioner, Co-

	Tax Officer ( Inter Co-Ordination Cell)	Officer (Inter Co-Ordination Cell)	ordination Cell
39	Deputy State Tax Officer/Asst.State Tax Officer (Cyber forensics Cell)	Asst. Commissioner /State Tax Officer, Cyber forensics Cell	Deputy Commissioner, Co-ordination Cell
40	Deputy State Tax Officer/Asst.State Tax Officer (Automatic number plate recognition cell)	Asst. Commissioner/ State Tax Officer , Cyber forensics Cell	Deputy Commissioner, Co-ordination Cell
41	Deputy State Tax Officer/Asst.State Tax Officer (Economic Intelligence Cell)	Asst. Commissioner/ State Tax Officer (Economic Intelligence Cell)	Deputy Commissioner, Economic Intelligence Cell
<b>IT MANAGEMENT CELL</b>			
<b>Sl No.</b>	<b>Designation</b>	<b>Reporting Authority</b>	<b>Reviewing Authority</b>
42	Deputy Commissioner, IT Infrastructure Division	Additional Commissioner Tax payer services	Commissioner
43	Deputy Commissioner, IT Management Division	Additional Commissioner Tax payer services	Commissioner
44	Asst. Commissioner/State Tax Officer, IT Infrastructure Division	Deputy Commissioner, IT Infrastructure Division	Additional Commissioner Tax payer services
45	Asst. Commissioner/State Tax Officer, IT Management Division	Deputy Commissioner, IT Management Division	Additional Commissioner Tax payer services
46	Deputy State Tax Officer/Asst.State Tax Officer , IT Infrastructure Division	Asst. Commissioner /State Tax Officer, IT Infrastructure Division	Deputy Commissioner, IT Infrastructure Division
47	Deputy State Tax Officer/Asst State	Asst Commissioner/State Tax	Deputy Commissioner IT



	Tax Officer, IT Management Division	Officer, IT Management Division	Management Division
<b>ADMINISTRATION CELL</b>			
Sl No.	Designation	Reporting Authority	Reviewing Authority
48	Deputy Commissioner, Personnel Division	Additional Commissioner Tax payer services	Commissioner
49	Deputy Commissioner, Infrastructure Division & Public Relations Cell	Additional Commissioner Tax payer services	Commissioner
50	Asst. Commissioner/State Tax Officer, Personnel Division	Deputy Commissioner, Personnel Division	Additional Commissioner Tax payer services
51	Asst. Commissioner/State Tax Officer, Infrastructure Division	Deputy Commissioner, Infrastructure Division	Additional Commissioner Tax payer services
52	Deputy State Tax Officer/Asst.State Tax Officer, Personnel Division	Asst. Commissioner /State Tax Officer, Personnel Division	Deputy Commissioner, Personnel Division
53	Deputy State Tax Officer/Asst.State Tax Officer, Infrastructure Division	Asst. Commissioner /State Tax Officer, Infrastructure Division	Deputy Commissioner , Infrastructure Division
54	Deputy State Tax Officer/Asst.State Tax Officer, ,Public Relations Cell	Asst. Commissioner /State Tax Officer, Infrastructure Division	Deputy Commissioner , Infrastructure Division
<b>LEGAL CELL</b>			
Sl No.	Designation	Reporting Authority	Reviewing Authority
55	Deputy Commissioner Legal Cell	Additional Commissioner Tax	Commissioner

		payer services	
56	Asst. Commissioner/State Tax Officer, Legal cell	Deputy Commissioner, Legal cell	Additional Commissioner Tax payer services
57	Deputy State Tax Officer/Asst.State Tax Officer, Legal cell	Asst. Commissioner /State Tax Officer, Legal cell	Deputy Commissioner, Legal cell
<b>STATISTICS &amp; PERFORMANCE MONITORING CELL</b>			
<b>SI No.</b>	<b>Designation</b>	<b>Reporting Authority</b>	<b>Reviewing Authority</b>
58	Deputy Commissioner ,Statistics & Performance Management Cell	Additional Commissioner Tax payer services	Commissioner
59	Deputy State Tax Officer/Asst.State Tax Officer , Statistics & Performance Management Cell	Deputy Commissioner, Statistics & Performance Management Cell	Additional Commissioner Tax payer services
<b>TAX RESEARCH AND POLICY CELL</b>			
<b>SI No.</b>	<b>Designation</b>	<b>Reporting Authority</b>	<b>Reviewing Authority</b>
60	Deputy Commissioner, Policy Division	Special Commissioner	Commissioner
61	Deputy Commissioner, Data Analytics Division	Special Commissioner	Commissioner
62	Asst. Commissioner/State Tax Officer, Policy Division	Deputy Commissioner, Policy Division	Special Commissioner
63	Asst. Commissioner/State Tax Officer, Data Analytics Division	Deputy Commissioner, Data Analytics Division	Special Commissioner



64	Deputy State Tax Officer/Asst.State Tax Officer, Policy Division	Asst. Commissioner/ State Tax Officer, Policy Division	Deputy Commissioner Policy Division
65	Deputy State Tax Officer/Asst. State Tax Officer, Data Analytics Division	Asst. Commissioner/ State Tax Officer, Data Analytics Division	Deputy Commissioner Data Analytics Division

**REVIEW CELL**

SI No.	Designation	Reporting Authority	Reviewing Authority
66	Deputy Commissioner, Review cell	Joint Commissioner Tax payer services (HQ)	Additional Commissioner Tax payer services
67	Asst. Commissioner/ State Tax Officer, Review cell	Deputy Commissioner, Review cell	Joint Commissioner Tax payer services (HQ)
68	Deputy State Tax Officer/Asst.State Tax Officer, Review cell	Asst. Commissioner/State Tax Officer, Review cell	Deputy Commissioner, Review cell

**COMPROLLER AND AUDITOR GENERAL CELL**

SI No.	Designation	Reporting Authority	Reviewing Authority
69	Deputy Commissioner, C&AG Cell	Additional Commissioner Tax payer Services	Commissioner
70	Asst. Commissioner/ State Tax Officer, C&AG Cell	Deputy Commissioner, (C&AG Cell)	Additional Commissioner Tax payer Services
71	Deputy State Tax Officer/Asst.State Tax Officer, C&AG Cell	Asst. Commissioner/ State Tax Officer, (C&AG Cell)	Deputy Commissioner, C&AG Cell)

**INTERNAL AUDIT & INTERNAL VIGILANCE CELL**

SI No.	Designation	Reporting Authority	Reviewing Authority
72	Deputy Commissioner, Internal Audit & Internal Vigilance Cell	Additional Commissioner Tax payer services	Commissioner
73	Asst. Commissioner/ State Tax Officer, Internal Audit & Internal vigilance Cell	Deputy Commissioner, Internal Audit & Internal vigilance Cell	Additional Commissioner Tax payer services
74	Deputy State Tax Officer/Asst.State Tax Officer, Internal Audit & Internal vigilance Cell	Asst. Commissioner /State Tax Officer, Internal Audit & Internal vigilance Cell	Deputy Commissioner, Internal Audit & Internal vigilance Cell
<b>ADVANCE RULING CELL</b>			
SI No.	Designation	Reporting Authority	Reviewing Authority
75	Deputy Commissioner ,Advance Ruling Cell	SGST Member (ARA)	Commissioner
76	Asst. Commissioner/State Tax Officer , Advance ruling Cell	Deputy Commissioner (Advance ruling Cell)	SGST Member (ARA)
77	Deputy State Tax Officer/Asst.State Tax Officer, Advance ruling Cell	Asst. Commissioner /State Tax Officer, Advance Ruling Cell	Deputy Commissioner, Advance ruling Cell
<b>TRAINING CELL</b>			
SI No.	Designation	Reporting Authority	Reviewing Authority
78	Deputy Commissioner, Training Cell	Special Commissioner	Commissioner
79	Deputy State Tax Officer/Asst.State Tax Officer ,Training Cell	Deputy Commissioner, Training	Special Commissioner
<b>FINANCE</b>			



SI No.	Designation	Reporting Authority	Reviewing Authority
80	Deputy State Tax Officer/ Asst.State Tax Officer, Finance section	Finance Officer	Additional Commissioner Tax payer services
<b>OTHER FORMATIONS</b>			
<b>APPEAL</b>			
SI No.	Designation	Reporting Authority	Reviewing Authority
81	Joint Commissioner, Appeals	Additional Commissioner, Appeals	Commissioner
82	Law Officer (Law Offices)	Joint Commissioner Tax payer services	Additional Commissioner Tax payer services
<b>APPEAL HQ</b>			
SI No.	Designation	Reporting Authority	Reviewing Authority
83	Deputy State Tax Officer/Asst.State Tax Officer, Appeals (HQ)	Additional Commissioner (Appeals)	Commissioner
<b>JOINT COMMISSIONER (LAW) EKM</b>			
SI No.	Designation	Reporting Authority	Reviewing Authority
84	Joint Commissioner (Law)	Additional Commissioner Tax payer services	Commissioner
85	Deputy Commissioner, O/o the Joint Commissioner(Law)	Joint Commissioner (Law)	Additional Commissioner Tax payer services
86	Additional Law Officer, O/o the Joint Commissioner (Law)	Deputy Commissioner (Law)	Joint Commissioner (Law)

87	Deputy State Tax Officer/Asst.State Tax Officer, O/o the Joint Commissioner ( Law)	Additional Law Officer, O/o the Joint Commissioner(Law)	Deputy Commissioner (Law), O/o the Joint Commissioner (Law)
<b>TRIBUNAL (Tvpm/Ktm/Ekm/Kkd)</b>			
<b>Sl No.</b>	<b>Designation</b>	<b>Reporting Authority</b>	<b>Reviewing Authority</b>
88	Departmental Members(KVAT, AIT&STAT)	Chairman(KVAT, AIT&STAT)	Secretary, Taxes Dept
89	Secretary , KVAT, AIT& STAT, Ernakulam	Chairman(KVAT, AIT&STAT)	Secretary, Taxes Dept
90	Additional Secretary , KVAT, AIT& STAT	Secretary , KVAT, AIT& STAT, Ernakulam	Chairman (KVAT, AIT& STAT)
91	Deputy State Tax Officer/Asst.State Tax Officer , KVAT, AIT& STAT, Ernakulam	Secretary , KVAT, AIT& STAT, Ernakulam	Chairman (KVAT, AIT& STAT)
92	Deputy State Tax Officer/Asst.State Tax Officer ; KVAT, AIT& STAT Addl Benches	Asst. Secretary , KVAT, AIT& STAT, Addl Bench concerned	Secretary , KVAT, AIT& STAT, Ernakulam
<b>AUDIT (HQ)</b>			
<b>Sl No.</b>	<b>Designation</b>	<b>Reporting Authority</b>	<b>Reviewing Authority</b>
93	Joint Commissioner, Audit(HQ)	Additional Commissioner ,Audit	Commissioner
94	Deputy Commissioner, Audit (HQ)	Joint Commissioner, Audit (HQ)	Additional Commissioner (Audit)
95	Assistant Commissioner/State Tax Officer (Audit HQ)	Deputy Commissioner,(Audit HQ)	Joint Commissioner(Audit HQ)
96	Deputy State Tax Officer/Asst.State Tax Officer (Audit HQ)	Assistant Commissioner/State Tax Officer, ( Audit HQ)	Deputy Commissioner (Audit HQ)

97	Finance Officer	Commissioner	Secretary to Govt(Finance)
98	Statistical Officer	Additional Commissioner, Tax Payer Services	Commissioner
99	Senior Research Assistant	Statistical Officer	Additional Commissioner, Tax Payer Services
100	Research Assistant	Statistical Officer	Additional Commissioner, Tax Payer Services



**AJIT PATIL I A S**

**Commissioner**

