

**Office of the Commissioner of the State Goods and Services Tax
Department, Tax Towers, Karamana, Thiruvananthapuram**

SGST POLICY DIVISION

E-mail: cstpolicy.sgst@kerala.gov.in

Ph: 0471-2785276

No. SGST/5335/2023-PLC10

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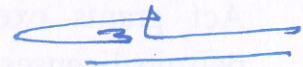
Instruction No. 4/2025- Kerala SGST

Subject: SGSTD - Recognition of Acknowledgement Certificate issued as per the Kerala Micro Small & Medium Enterprises Facilitation Act, 2019 by GST Department - Submission of detailed proposal - Reg.

1. The Kerala State Government has enacted the Kerala Micro Small and Medium Enterprises Facilitation (KMSMEF) Act, 2019 with the objective of providing exemptions from certain prior approvals and inspections required for the establishment and operation of Micro, Small and Medium Enterprises in the State.
2. The MSME Acknowledgement Certificates issued under the above said Act grants exemption to such enterprises from obtaining certain permits/licenses under State laws, including Building permits and licenses from LSGDs for a period of 3 years. All required licenses need to be taken by the enterprise/entrepreneur within a further grace period of 6 months after expiry of the three year period.
3. In view of the above Act, the Industries Department, Kerala has submitted a Proposal to recognise the 'Acknowledgement Certificate' issued as per the provisions of the Kerala Micro Small and Medium Enterprises Facilitation Act, 2019, as one of the valid documents for registration under the GST Act.
4. The proposal has been examined in detail and in order to reach the objectives of the Act in all sense, the following instructions are issued to the proper officers in the Taxpayer Service Vertical who have the authority to grant/amendment GST registration for compliance;
 - a. The self-certified Acknowledgement Certificate issued by the

Industries Department under the Kerala Micro Small and Medium Enterprises Facilitation (KMSMEF) Act, 2019, shall be treated as an equivalent document prescribed under the GST Act for proof of the principal place of business or additional place of businesses.

- b. The certificate shall be accepted instead of documents like the Property Tax Receipt, Municipal Khata copy or Electricity Bill, in cases where it is submitted as proof of business address.
 - c. Ensure that the certificate is within its validity period of three years at the time of GST registration.
 - d. In the case of new registration, a compulsory field visit may be conducted for all applications submitted with the Acknowledgement Certificate as proof of Principal place of business.
 - e. During the field verification, officers may advise the applicant either to produce or to submit the land tax receipt wherever applicable for verification, as it contains the survey number mentioned in the acknowledgement certificate.
 - f. The Central Registration Unit may keep and maintain a separate list of taxpayers who obtained registration by submitting this document and the same may also be shared with the field offices to facilitate tracking and monitoring of compliance by such taxpayers.
5. Any difficulty in complying the instructions may be brought into the attention of the undersigned.



AJIT PATIL I A S
COMMISSIONER