



Office of the Commissioner of the State Goods and Services Tax
Department, Tax Towers, Karamana, Thiruvananthapuram – 695 002.

Ph: 04712785276, e-mail: cstpolicy.sgst@kerala.gov.in

File No.SGST/2104/2024-PLC1

date : 06-03-2024

Circular No.02/2024

Sub: Proper officer for various provisions under the Kerala State
Goods and Services Tax Act, 2017 – Amendments - Reg.

Ref: Circular No. 5/2023, dated 08/01/2023.

In exercise of the powers conferred by Clause (91) of section 2 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the Act) and subject to sub-section (2) of section 5 of the said Act, the Commissioner of state tax hereby assign the functions under rules 9, Rule 10 and rule 12 of the Kerala Goods and Services Tax Rules, 2017 to the Deputy State Tax Officer/ Assistant State Tax Officer also. The Circular No. 5/2023, dated 08/01/2023 stands amended as under.

In the circular No. 5/2023 of the Commissioner of State Tax, in the table,-

1. in the third column against Sl. No. 4, the words and figures, “Rule 9”, “Rule 10” and “Rule 12” shall be omitted.

2. in the third column against Sl. No. 5, under the heading “Rules”, -

(1) the existing Sl. No. 1 shall be renumbered as Sl. No. 1C;

(2) before the Sl. No. 1C so renumbered, the following Sl. No. and entries thereto shall be inserted, namely,-

“1. Rule 9

1A. Rule 10

1B Rule 12”

At present all the registration tasks for new registration under the Kerala State Goods and Services Tax Act, 2017 are done at the Central Registration Unit. Hence the officers not below the rank of an Assistant State Tax Officer at the Central Registration Unit are assigned with the

/245095/2024

functions under Rule 9, Rule 10 and Rule 12 of the Kerala Goods and Services Tax Rules, 2017.

This circular shall come into force at once.

Commissioner

– This document is electronically approved in e-Office on 06-03-2024. Hence it does not require an ink signature –