



**Office of the Commissioner of the State Goods and Services Tax
Department, Tax Towers, Karamana, Thiruvananthapuram – 695002**

CITIZEN CHARTER

- The Citizen's Charter is a document that indicates an organizations commitment towards the citizens whom it serves. Through publishing a Citizen's Charter, an organization primarily aims at improving the quality of service provided to the public. This becomes possible as the Charter provides the public with information regarding the mandates of the concerned Department, the ways in which its officials can be contacted, the services offered by the Department and the manner in which solutions and remedies can be sought for problems. The Citizen's Charter describes the services offered by the Department, and the time limit within which the services shall be provided by the organization for the benefit of the citizens residing in a particular area who are entitled to those services. It also details the conditions under which the same shall be made available.
- The Department of Goods and Service Tax is the major source of revenue of the Government of Kerala, accounting for 3/4th of its revenues. The main goal of the Department is to ensure voluntary tax compliance through transparent and simplified procedures. The main activities of the Department are administering and collecting different indirect taxes prevailing in the state, including Goods and Services Tax (GST), registration of taxpayers, assisting the taxpayers in return filing and carrying on different functions under the Acts administered by the Department, Timely processing of Refunds, Prevention and detention of Tax Evasion and taking corrective mechanisms, recovery of tax arrears, prevention and detection of tax offenses, promote Ease of Doing of Business. The critical functions of the Department such as filing of returns, payment of tax, issue of statutory forms, declaration of consignments etc are now fully automated.
- The Department has implemented numerous e-Governance initiatives to foster transparency and bridge the gap between taxpayers and the Government.
- At present, all the GST services are made available online. Dealers or businessmen can directly apply for GST registration and other related services

online without a fee. To increase the disposal ratio of registration applications, the Department has introduced a Central Registration Unit at its headquarters. Like the importance of remittance of taxes to the Government exchequer, it is also important for businesses to get back the excess payment of tax through the refund mechanism. For this purpose, the Department has recently constituted 'Centralised Refund Processing Formation' for speedy and hassle-free disposal of refund applications on pilot basis.

- The complete details of the offices and their addresses and contact numbers under the State Goods and Services Tax Department is available on the official web portal of the Department. Various Acts administered by the Department and its related documents are also available in the portal. Individuals seeking services from the GST Department can access them through the following web portals;
 - www.keralataxes.gov.in
 - www.gst.gov.in
 - www.kitis.keralataxes.gov.in
 - www.ewaybillgst.gov.in
- The various services rendered by the State Goods and Services Tax Department of Kerala, the designated officers, the First Appellate Authorities, the Second Appellate Authorities, and the stipulated time limits for the purpose of the said section are detailed as under. The time limit specified below will commence after all the necessary documents/details, if any, required for providing a service are submitted.

Name of Service	Time Limit	Applicable fees	Designated Officer	First Appellate Authority	Second Appellate Authority
Name of the Act: Kerala Money Lenders Act, 1958					
New Registration	15 working days	Rs 6000/- License Fee and security deposit based on different slabs of lending amount as per sub-section	Deputy Commissioner, Taxpayer Services Division	Deputy Commissioner, Taxpayer Services Division	Additionl Commisisioner Taxpayer Services(HQ)

		on (2A) of the Act			
Renewal of License	7 working days	Rs 6000/- License Fee and security deposit based on different slabs of lending amount as per sub-section (2A) of the Act	Deputy Commissioner, Taxpayer Services Division	Deputy Commissioner, Taxpayer Services Division	Addition al Commissioner Taxpayer Services(HQ)
Name of the Act: Kerala General Sales Tax Act 1963					
New Registration	30 days	(i)Rs 500- if total turnover is less than Rs 3 lakh (i)Rs 750 -if total turnover of above Rs 3 lakhs but less than Rs 10 lakhs (iii) Rs 1750 plus Rs 25 for each lakh or part thereof above 10 lakhs - where the total turnover is Rs 10 lakhs and above but	Deputy Commissioner, Taxpayer Services Division	Joint Commissioner, Taxpayer Services Division	Addition al Commissioner Taxpayer Services(HQ)

		less than Rs 50 lakhs .			HQ)
		(iv)Rs 2000 plus Rs 50 for each lakh or part thereof above 50 lakh- where the total turnover is Rs 50 lakhs and above.			
		The total registration fee payable shall in no case exceed twenty thousand rupees.			
Renewal of Registration	30 days	(i)Rs 500-For registration under KGST Act only (ii)Rs 1500 - for registration under KGST Act and CST Act.	Deputy Commissioner, Taxpayer Services Division	Joint Commissioner, Taxpayer Services Division	Addition Commissioner Taxpayer Services(HQ)
Name of the Act: Kerala Value Added Tax Act,2003					
		(a) in case of dealer who is not a n importer,--			

New Registration	30 days	(i) having total turnover of upto rupees twenty five lakh in the previous year- Five hundred rupees (ii) having total turnover of above rupees twenty five lakh in the previous year - One thousand rupees (b) in case of others- Three thousand rupees. (c) Where the total turnover is ten lakh rupees and above but is less than fifty lakh rupees- One thousand rupees plus Twenty - five rupees for each lakh or part thereof above ten lakh (d) Where the total turnover is fifty lakh rupees and above-	Deputy Commissioner, Taxpayer Services Division	Joint Commissioner, Taxpayer Services District	Additional Commissioner Taxpayer Services(HQ)
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		Two thousand rupees plus fifty rupees for each lakh or part thereof above fifty lakh, so however that the total registration fee shall not exceed twenty thousand rupees			
Renewal of Registration	3 Working days	(i)Rs 500 for a dealer who is not an importer (ii)Rs. 1500 for others.			
Form 21CCR refunds	3 months	No fee	State Tax Officer/ Assistant Commissioner, Taxpayer Services Circle	Deputy Commissioner, Taxpayer Services Division	Joint Commissioner, Taxpayer Services District
Name of Act: Kerala State Goods and Services Tax Act 2017					
	7 working days ; or If any deficiency is found, within 7 working days of receipt of		Assistant State		

Registration	clarification/information/documents(Form GST REG-04); or in the cases of Aadhar Authentication failed/not opted/field visit is required, within 30 days from the date of submission of the application.	No fee applicable	Tax Officer/Deputy State Tax Officer/State Tax Officer/Assistant Commissioner (CRU)	Deputy Commissioner Taxpayer Services(HQ)	Joint Commissioner, Taxpayer Services(HQ)
Amendment of Registration details	15 working days ; Or if any deficiency is found, within 7 working days of receipt of Form GST REG-04	No fee applicable	State Tax Officer/ Assistant Commissioner, Taxpayer Services Circle	Deputy Commissioner, Taxpayer Services Division	Joint Commissioner, Taxpayer Services District.
Refunds	60 days	No fee applicable	Deputy Commissioner, CRPF	Joint Commissioner, Taxpayer Services District	Addition Commissioner Taxpayer Services(HQ)
Advance Ruling	90 days	Rs 5000 per Act.	Authority of Advance ruling	Appellate authority of Advance ruling	

AJIT PATIL I A S
COMMISSIONER