



**PROCEEDINGS OF THE COMMISSIONER  
STATE GOODS AND SERVICES TAX DEPARTMENT, KERALA  
THIRUVANANTHAPURAM**

**Present : ANAND SINGH IAS**

Sub : Estt - SGSTD, Kerala – Guidelines for Transfer & Postings of ASTOs  
to Intelligence Wing - Prepared - Orders issued – reg.

Read: 1. Order dtd. 05.11.2019 in OA-1486/2018 from the Hon'ble KAT  
2. Minutes of the meeting of the recognized service organizations  
conducted by the JC-1 dtd. 05.03.2020

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The Intelligence wing of the Department plays a pivotal role in curbing tax evasion and taking legal measures to block tax leakage. With the implementation of GST Act, the erstwhile checkpoints in the state borders were abolished. This had opened up an opportunity for tax evaders to transport goods illegally in to the State. It was in this scenario the intelligence wing of the department was strengthened by creating surveillance squads in border areas and increasing the number of mobile squads to tighten the grip over tax evaders. The inputs collected by the squads and IB through field operations form a major source of data for the assessment wing of the department. A synchronized functioning of both Assessment and Intelligence wings of the department is inevitable for effective tax administration. Therefore the intelligence wing of the department need to be well equipped with proficient man power.

There is dearth of ASTOs in Intelligence Wing in districts like Idukki, Palakkad, Malappuram, Wayanad and Kasargod which share border with other states and have significance in proper tax administration. The present strength of ASTOs, who are native to the above districts, are not sufficient to occupy all the posts of ASTOs in these districts. Hence certain ASTOs from other districts will be required to be posted in Intelligence Wing of these districts to meet the additional requirement of ASTOs.

The Hon'ble Kerala Administrative Tribunal, vide order dtd. 05.11.2019 in OA No.1486/2018 has ordered that proper guidelines, for transfer and posting of ASTOs to

Intelligence Wing, to be laid down in consultation with Stakeholders including recognized Associations in the department. In obedience to the above direction, a meeting of the recognized Service Organizations was convened by the Joint Commissioner-1 on 05.03.2020, to discuss the draft guidelines prepared. During the meeting, the representatives of the Service Organizations have put forward certain suggestions with regard to the guidelines. Some of the suggestions, found to be worth incorporating in the guidelines, have been considered.

In the circumstances and as per the directions contained in order dtd. 05.11.2019 of the Hon'ble Kerala Administrative Tribunal in OA No.1486/2018, the following guidelines are issued with respect to the transfer and posting of ASTOs in intelligence wing.

**ORDER NO. CT/12392/2018-A2 DATED 12/03/2020**

**I. General Guidelines for posting of ASTOs to Intelligence Wing of same district:**

1. An ASTO who has completed three year continuous service in any wing (Assessment/ Administration/Intelligence ) to be transferred to other wings.
2. No ASTOs shall be allowed to work in same Intelligence Squad / IB unit for more than one year.
3. There will be relaxation for the above conditions to ASTOs who are differently abled and not suitable for intelligence work.
4. The Deputy Commissioners (Intelligence) shall make arrangements to impart refresher training on Intelligence related works to ASTOs who are posted as fresh hands (on promotion) in Intelligence Wing.
5. More than two newly promoted ASTOs will not be posted in same mobile squad.
6. Officers with high integrity and proficiency will be given priority for the posting to Intelligence wing. Those officers who have been awarded punishments may not be posted in Intelligence Wing.
7. One third of ASTOs working in an Intelligence Unit shall be transferred either to another intelligence squad of same zone or to another wing (Assessment/ Administration etc.) in each year.

**II. Guidelines for posting of ASTOs to Intelligence Wing involving inter district transfer/ working arrangement:**

1. Posting of ASTOs to other districts will be for a period of maximum one year.
2. On completion of one year tenure in other districts, they will be transferred back to their native districts.

3. Once they are transferred to their native district after completion of other district service, they will not be transferred to other districts till they complete one year of service in their native district.
4. The above three conditions will not be applicable to those ASTOs who are posted on promotion to other districts.
5. The ASTOs posted to other districts on promotion will be transferred to their native district as and when open vacancies arise and as per transfer norms.

The ASTOs are having state wide jurisdiction and will be utilized in actions/operations chalked out through out the state. The State jurisdiction given to the ASTO is with a view to utilize them for intelligence operations to be done in various parts of the state with strict confidentiality.

Nothing contained in the above guidelines, shall prevent the Commissioner in making deployment of ASTOs identified for special assignment to be carried out in any of the districts irrespective of the native place of the said officer.



COMMISSIONER

To

All Sub offices

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