



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

Present: Ajit Patil I. A. S.

Sub : Centralised processing of Refund applications -
provisional establishment of 'Centralised Refund
Processing Formation' on pilot basis - orders issued-reg-

Ref : Order No G.O. (Ms) 55/2022/Taxes dated 02.08.2022

The refund system of GST plays a predominant role in boosting trade by removing the clogging of working capital and enhancing the liquidity of businesses, particularly for exporters. Recognizing its significance, the GST statute mandates the disposal of refund cases within a stipulated time period.

The State GST department was restructured in 2023 bringing specialization in the activities of the Department to facilitate ease of doing business. With restructuring, the different tax administration functions of the department have been incorporated into different verticals such as audit, intelligence & enforcement and taxpayer services. The GST refund processing is entrusted to Taxpayer Services vertical and is handled by Divisional Deputy Commissioners of the Taxpayer Services Divisions.

As previously discussed, the refund mechanism plays a vital role in stimulating economic growth. Further, considering

the vital importance of the refund mechanism, the evaluation framework formulated by GST council to assess the states based on their performance includes timely disposal of refund claims as one of the parameters. All these point to the need for focused attention and specialized handling of refund claims. This necessitates the creation of a dedicated wing for the provision of the said refund services. As an initiative towards streamlining the refund process, it is proposed to create a centralized system of processing refund claims at the headquarters on a pilot basis, and all the refund applications received state-wide are to be processed by the said centralized system. After evaluating the performance of this pilot project, further decisions will be made.

Therefore, it is decided to provisionally create a 'Centralized Refund Processing Formation' [CRPF] at the Headquarters under the control of Taxpayer Services Headquarters for centralized processing of state-wide refund applications on a pilot basis. The centralized formation shall be handled by Deputy Commissioners of the Department who will be assigned the work of CRPF as an additional duty.

In view of the above, the following orders are issued:

Order No. SGST/1234/2025-PLC9 dated: 07-03-2025

In the circumstances discussed above and in the interest of revenue, it is hereby ordered to provisionally establish the 'Centralized Refund Processing Formation' (CRPF) at the Headquarters under the control of Taxpayer Services Headquarters (3rd Floor, Room no. 307,308,309), for verification and disposal of state-wide refund applications centrally, on a pilot basis. This newly created formation shall report to the Additional Commissioner, Taxpayer Services Headquarters.

The refund applications received from 15th day of March 2025 shall be processed by the said formation. All the applications pending as on 14th day of March 2025 shall be

processed and finalized by the respective divisional Deputy Commissioners themselves within the stipulated time period, as is currently being done. Separate instructions will be issued in this regard.

The following Deputy Commissioners are assigned the additional duty of Centralized Refund Processing Formation and shall be the proper officers for the centralized processing of refund applications under section 54 of the KSGST Act.

Sl. No.	Name & PEN of Officers assigned with additional duty in CRPF	Designation
1	Najeeb T. M. PEN : 682150	Deputy Commissioner, Advance Ruling Cell, CST
2	Smitha Sasi PEN : 702466	Deputy Commissioner, C&AG Cell, CST
3	Jaya Kumar K. (Sr) PEN : 105941	Deputy Commissioner, Audit Division-2, TVM
4	Chandrasekhar A. B. PEN : 604398	Deputy Commissioner, Audit Division-1, Kollam
5	Yesudas T. PEN : 192994	Deputy Commissioner, Audit Division-2, Kollam

The Joint Commissioners of Audit vertical, who are controlling officers of the above Deputy Commissioners of Audit, may re-assign their duties to other officers under their control if their current responsibility in the audit vertical is suffering due to their additional duty in CRPF.

In addition to the above, the following officials are assigned additional duties to assist the Deputy Commissioners in CRPF.

Sl. No.	Name & PEN of the officer	Designation
1	Binu R. PEN : 442008	DSTO, Economic Intelligence Cell, CST
2	Asha M. S.	ASTO, Data Analytic

	PEN : 105940	Division, CST
3	Sreekumar V. S. PEN : 678139	ASTO, O/o Additional Commissioner, CST
4	Sandhya O. PEN : 424577	ASTO, Policy Division, CST
5	Fouzia R. PEN : 790026	ASTO, Policy Division, CST

The controlling officers of the above officers may re-assign their duties to other officers under their control if their current responsibilities are suffering due to their additional duty in CRPF.

Shri Badusha M., Joint Commissioner, Audit, Ernakulam is assigned with the additional duty of the formation as the Captain of the Pilot Project team and he will be assisted by Shri Gireesh P., Intelligence Officer, Intelligence Unit-6, Ernakulam, who will be the Vice Captain of the Pilot Project team. They shall deliver functional guidance and support to the pilot project team and oversee its smooth functioning. They shall report to the ADC TPS.

The IT Management Division shall facilitate all technical support to the newly formed refund formation for the smooth processing of the refund applications received from the 15th of March 2025 onward.

The 'Centralized Refund Processing Formation' will be functioning in Room no. 307, 308, & 309 (Third floor of Tax Towers). The Joint Commissioner, Taxpayer Services, Thiruvananthapuram shall make necessary arrangements to accommodate the newly created formation at the above place and shall arrange for the relocation of the currently functioning offices to a suitable place.

This order shall take immediate effect.



07/03/25
AJIT PATIL I A S
COMMISSIONER

To

The Individuals

Copy to: 1.The Joint Commissioner , Taxpayer Services,
Thiruvananthapuram for necessary action.

2.The Deputy Commissioner, IT Infra/Infrastructure Division
(For providing necessary infrastructure facilities)

3. The Deputy Commissioner, ITMD

4. The Accountant General, Thiruvananthapuram

5.The Joint Commissioner, Audit,
Kollam/Thiruvananthapuram

6. The Joint Commissioner, I&E, Ernakulam.

7. The ADC, TPS HQ, Thiruvananthapuram

8. The DC, Personnel Division.