

Office of the Commissioner of State Tax,
State GST Dept., Kerala, Tax Towers,
Karamana, Thiruvananthapuram

Date: 10/09/2021

From

Special Commissioner.

To

All Joint Commissioners/

All Joint Commissioners (Intelligence)

All Joint Commissioner (Appeals)

The Joint Commissioner (Law), Ernakulam

Secretary, STAT, Ernakulam.

The Deputy Commissioner (Training), Thiruvananthapuram

Sir,

Sub : : Estt. – State GST Dept., Kerala –Re-organization of State GST Department,
Kerala – Ratio between Clerks and Senior Clerks in districts – Maintained -
Office wise cadre strength fixed – Orders issued – Reg.

Ref: 1. G.O.(P) No.3/2017/P&ARD dated 25.02.2017.

2. Letter no. CT/389-A1 dated 13.05.2020 of the Special Commissioner of
State Tax.

3. Letter No. CT/5555/2017-A1 Part(3) dated 03.02.2021 of DC-1,
O/o the CST.

4. Government letter no.TAXES -D2/132/2020-TAXES dated 18.12.2020

5. Proceedings No. CT/5555/2017-A1 dated 06/09/2021.

Please see the reference cited. The sanctioned strength reported from district offices were seen not tallying with that of the actual strength maintained by the Head Office. The ratio, 1:1 between Clerks and Senior Clerks are also seen not maintained in various districts. By the letter referred 4th above, the P&ARD has given direction to the department to maintain the ratio, 1:1, between Clerk and Senior Clerk. As per the office records of Headquarters, the total sanctioned strength of Clerk and Senior Clerks is 1270. The district details show that there is a considerable difference in total cadre strength. Therefore, the discrepancies in the sanctioned strength of Clerical cadre has been reviewed and rectified with the relevant records of Head Quarters maintaining the ratio, 1:1, between Clerks and Senior Clerks and office wise sanctioned strength has been fixed as per the existing rules

complied with the direction of the Government letter cited 4th above.

Since the district Joint Commissioners are the appointing authorities of Clerks and the vacancy reporting authorities to PSC, it is mandatory to keep and maintain the actual and accurate strength, ratio etc. of Clerks /Senior Clerks under their jurisdictional control. Any laxity may lead to erroneous reporting of vacancies leading excess appointment of Clerks. Such situations will not be entertained at any cost. Therefore, utmost care should be given when vacancies are reported either to Headquarters or to PSC. The following instructions are to be strictly adhered to in this regard.

The respective Joint Commissioners are instructed to maintain the strength of Clerks and Senior Clerk posts as allotted in the proceedings referred 5th above. It was found that certain Joint Commissioners are not maintaining the actual sanctioned strength of Clerks in various offices. This has been corrected and the actual strength has been fixed vide proceedings referred 5th above. Any vacancies of Clerks that would arise consequent to the revision of sanctioned strength and maintaining the 1:1 ratio shall be reported to PSC only on getting concurrence from the Headquarters. This office will verify the vacancy reported by respective Joint Commissioners in order to find that the 1:1 ratio is accurately maintained. Such vacancies may only be reported to PSC after promotion orders of Clerks to Senior Clerks are issued and after getting instructions in this regard from this office.

Sd/-

**DEPUTY COMMISSIONER 1
FOR SPECIAL COMMISSIONER**

Encl. : Reference 5th cited.

// Approved for issue //



State Tax Officer.



**PROCEEDINGS OF THE ADDITIONAL COMMISSIONER-I,
STATE GOODS AND SERVICES TAX DEPARTMENT, KERALA,
THIRUVANANTHAPURAM
PRESENT : ABRAHAM RENN S IRS**

Sub : : Estt. – State GST Dept., Kerala – Implementation of GST– Re-organization
of State GST Department, Kerala – Ratio between Clerks and Senior Clerks
in districts – Maintained - Office wise cadre strength fixed – Orders issued –
Reg.

- Ref : 1. G.O.(P) No.3/2017/P & ARD dated 25.02.2017.
2. Letter no. CT/389/2020-A1 dated 13.05.2020 of the Special Commissioner of
State Tax.
3. Letter No. CT/5555/2017-A1 Part(3) dated 03.02.2021 of DC-1, O/o the CST.
4. Government letter no.TAXES -D2/132/2020-TAXES dated 18.12.2020.
5. Administrative Reports for the years 1992 – 93 to 2018-19.
6. G.O.(Ms) No.105/95/TD dated 28.04.1995.
7. G.O.(Ms) No.260/95/TD dated 09.11.1995.
8. G.O.(Rt) No.128/96/TD dated 18.03.1995.
9. G.O.(Ms) No.53/98/TD dated 30.03.1998.
10. G.O.(Ms) No.91/98/TD dated 25.06.1998.
11. G.O.(Ms) No.128/08/TD dated 28.06.2008.
12. G.O.(Ms) No.59/2010/TD dated 11.03.2010.
13. G.O.(P) No.21/2014/P&ARD dated 19.07.2014.

In the wake of impending restructuring of the State GST Department, Kerala, it is imperative to maintain correct and actual account of sanctioned strength, ratio preferences etc. of different cadres. To begin with, as per the read 1st, 2nd and 3rd papers above, steps were taken to migrate the cadre details and data of all the employees to SPARK platform as validated by the drawing and disbursing officers and by the cadre controlling authorities of respective districts. Once the data are updated and confirmed, it forms the basis of the cadre

management and employee service events, procedures, programmes etc. On taking into account of the existing parameters related to sanctioned strength, ratio preferences etc., the updated data need to be validated. The department, after careful consideration of the updated data and keeping in view the importance of data updating process, noticed certain discrepancies with regard to the maintenance of 1:1 ratio between Clerks and Senior Clerks against their office wise sanctioned strength in districts.

The sanctioned strength of Clerks and Senior Clerks in the department is 1270. This strength is maintained at the ratio of 1:1, with 635 posts of Clerks and 635 posts of Senior Clerks. On verification of cadre wise sanctioned strength received from sub-offices, it has been noticed that the sanctioned strength reported with respect to the cadres of Clerk and Senior Clerk are not tallying with the actual sanctioned strength of the department. The 1:1 ratio between Clerks and Senior Clerks is also seen not maintained in districts. By the letter read 4th above, the P&ARD has instructed to maintain the 1:1 ratio between Clerk and Senior Clerk in each district. In order to avoid the distortion in cadres and to ensure the ratio between Clerk and Senior Clerk, the strength of the Clerical cadres in each office of a district has to be reviewed with the strength of relevant records in the Head Quarters.

The back tracking of the records in the Head Quarters reveals that at various occasions, the clerical posts were created, shifted or upgraded consequent to the establishment of new offices / wings or sometimes with the abolition / merging of offices or as per the requirements and specific strength of officials were also allotted to each office. The sanctioned strength of various cadres within an office of the department was fixed as per G.O. (Ms) No.134/84/TD dated 21.08.1984. Since the administration of the department for the period upto 1998 -99 was vested with the Board of Revenue (Taxes) and thereafter, renamed as Commercial Taxes Department, Kerala and subsequently as State Goods and Services Tax Department, Kerala, the records of the Board of Revenue (Taxes), the Commercial Taxes Department and the State Goods and Services Tax Department, Kerala were taken into account for ascertaining the cadre details pertaining to Clerical posts.

The sanctioned strength of Clerks and Senior Clerks during the year 1994-95 was found as 1252. In the year 1995-96, 1997-98, 1998 -99 and 2008-09, certain number of Clerical posts were created viz. 87, 19, 6 and 6 respectively as per orders read 6th to 11th above and the sanctioned strength was raised to 1370. In the year 2010, Hundred posts of Upper Division Clerks were upgraded to the post of Commercial Tax Inspectors. Consequent to the upgradation of Upper Division Clerks, the strength of Clerical cadre became reduced to 1270. This strength has been fixed to the ratio of 1:1 between Clerks and Senior Clerks as 635 : 635 vide the departmental proceedings no.A1.38772/2009/CT dated 27.05.2010. The figure 635 : 635 lies as such as the sanctioned strength between Clerks and Senior Clerks thereafter.

No posts of Clerks or Senior Clerks were abolished till date. The details are summarized as below.

<i>Creation / Upgradation/ Abolition</i>	<i>No. of Clerical posts.</i>	<i>Government Order / Remarks</i>
No. of Clerks as on 1994-95	1252	As per the Official Records.
No. of Clerical Posts created in 1995-96	87	1. G.O.(Ms) No.105/95/TD dated 28.04.1995. (60 posts) 2. G.O.(Ms) No.260/95/TD dated 09.11.1995. (12 posts) 3. G.O.(Rt) No.128/96/TD dated 18.03.1996. (15 posts)
No. of Clerical Posts created in in 1997-98	19	G.O.(Ms) No.53/98/TD dated 30.03.1998.
No. of Clerical Posts created in 1998 -99	6	G.O.(Ms) No.91/98/TD dated 25.06.1998.
No. of Clerical Posts created in 2008 - 09	6	G.O.(Ms) No. 128/08/TD dtd. 28.06.2008. (6 posts)
Sanctioned strength in the year 2008-09.	1370	
No. of Clerical Posts Upgraded to CTI in 2009-10.	100	G.O.(Ms) No.59/2010/TD dtd. 11.03.2010.
Sanctioned Strength after upgradation	1270	
No. of Clerical Posts created / abolished after 2009-10.	Nil.	
Present Sanctioned Strength	1270	

The cadre review also shows that there were many sequential events of shifting of

clerical posts consequent to the formation / abolition of offices/ wings in tune with the introduction of Acts like VAT, GST etc. and as per the organizational revamping of the Department. All those events were worked out and mapped together to arrive at the actual account of sanctioned strength of Clerical cadre that had existed or have been continued in each office in a district. The scrutiny shows that the following offices were keeping incorrect figures of sanctioned strength against the actual strength of Clerical posts as detailed below.

<i>Sl. No.</i>	<i>Name of Office</i>	<i>Sanctioned Strength Reported</i>	<i>Actual Sanctioned Strength</i>
1	ST Office, Neyyattinkara	6	7
2	O/o. The JC (Int.), Thiruvananthapuram	5	7
3	O/o. The DC (Int.), Thiruvananthapuram	5	7
4	O/o. The DC, Kottarakara	6	7
5	ST Office, 1st Circle, Kollam	5	6
6	ST Office, Kuthiathode	4	6
7	O/o. The DC(Int.), Alappuzha	4	5
8	O/o. The JC, Kottayam	12	14
9	ST Office, 1st Circle, Kottayam	7	8
10	Law Office, Kottayam	4	5
11	O/o. The DC(Int.), Kottayam	5	7
12	O/o. The DC, Idukki at Kattappana	6	7
13	Law Office, Ernakulam	3	5
14	O/o. The JC (Int.), Ernakulam	9	11
15	O/o. The DC (Int.), Ernakulam	6	8
16	O/o. The JC (Appeals), Ernakulam	3	4
17	O/o. The DC, Mattancherry	4	6

18	ST Office, 2nd Circle, Thrissur	5	7
19	O/o. The JC, Palakkad	16	18
20	O/o. The DC (Int.), Palakkad	7	8
21	O/o. The JC, Malappuram	6	8
22	ST Office, Ponnani	1	2
23	ST Office, 1st Circle, Kozhikode	7	8
24	ST Office, 5th Circle, Kozhikode	6	8
25	O/o. The JC (Appeals), Kozhikode	4	5
26	ST Office, Kalpetta	5	6
27	ST Office, 1st Circle, Kannur	5	7
28	ST Office, Payyannur	3	5
29	O/o. The DC, Kasaragod at Hosdurg	4	5

The strength and composition of each of the cadres as determined and sanctioned by Government from time to time is based on the requirement and to provide better service to the stakeholders. To bring about the accuracy of the sanctioned strength of Clerical cadres with a view to maintain the ratio, 1:1, between Clerks and Senior Clerks, office wise sanctioned strength has to be fixed as per the existing rules.

In the circumstances, the following orders are issued.

ORDER NO. CT/5555/2017-A1 DATED 06/09/2021

In order to maintain the ratio, 1:1 between Clerk and Senior Clerk of State Goods and Services Tax Department, Kerala, the sanctioned strength of Clerk and Senior Clerk in each office of the department is hereby fixed as shown below.

Sl. No.	HQ / District	Name of Office	Total Sanctioned Strength fixed in Clerical Cadre	Sanctioned Strength fixed in the ratio, 1:1 between Clerk & Senior Clerk	
				Clerk	Senior

					<i>Clerk</i>
1	HQ	O/o. The CST, Thiruvananthapuram	60	30	30
2	Thiruvananthapuram	O/o. The JC, Thiruvananthapuram	11	6	5
3	Thiruvananthapuram	O/o The DC, Thiruvananthapuram	5	3	2
4	Thiruvananthapuram	O/o. The DC, Neyyattinkara	6	3	3
5	Thiruvananthapuram	O/o. The DC (Assmt.), Special Circle, Thiruvananthapuram	6	3	3
6	Thiruvananthapuram	ST Office, 1st Circle, Thiruvananthapuram	7	3	4
7	Thiruvananthapuram	ST Office, 2nd Circle, Thiruvananthapuram	7	3	4
8	Thiruvananthapuram	ST Office, 3rd Circle, Thiruvananthapuram	7	3	4
9	Thiruvananthapuram	AIT & ST Office, Thiruvananthapuram	4	2	2
10	Thiruvananthapuram	ST Office, Neyyattinkara	7	4	3
11	Thiruvananthapuram	ST Office, Nedumangadu	4	2	2
12	Thiruvananthapuram	ST Office, Attingal	7	3	4
13	Thiruvananthapuram	Law Office, Thiruvananthapuram	4	2	2
14	Thiruvananthapuram	O/o. The DC (Training), Thiruvananthapuram	3	1	2
15	Thiruvananthapuram	O/o. The JC (Int.), Thiruvananthapuram	7	4	3
16	Thiruvananthapuram	O/o. The DC (Int.),	7	4	3

		Thiruvananthapuram			
17	Thiruvananthapuram	KVAT/AIT & STAT Adl. Bench, Thiruvananthapuram	4	2	2
Thiruvananthapuram		Total	96	48	48
18	Kollam	O/o. The JC, Kollam	14	7	7
19	Kollam	O/o. The DC, Kollam	5	3	2
20	Kollam	O/o. The DC, Kottarakara	7	4	3
21	Kollam	O/o. The DC (Assmt.), Special Circle, Kollam	11	6	5
22	Kollam	O/o. The DC (Assmt.), Special Circle, Kottarakkara	0	0	0
23	Kollam	ST Office, 1st Circle, Kollam	6	3	3
24	Kollam	ST Office, 2nd Circle, Kollam	4	2	2
25	Kollam	ST Office, 3rd Circle, Kollam	5	2	3
26	Kollam	ST Office, Chathannoor	4	2	2
27	Kollam	ST Office, Kundara	4	2	2
28	Kollam	ST Office, Karunagappally	5	2	3
29	Kollam	ST Office, Kottarakara	5	3	2
30	Kollam	ST Office, Punalur	4	2	2
31	Kollam	ST Office, Anchal	5	3	2
32	Kollam	O/o. The JC (Appeals), Kollam	3	1	2
33	Kollam	O/o. The DC(Int.), Kollam	5	3	2

Kollam		Total	87	45	42
34	Pathanamthitta	O/o. The JC, Pathanamthitta	6	3	3
35	Pathanamthitta	O/o. The DC, Pathanamthitta	8	4	4
36	Pathanamthitta	ST Office, Pathanamthitta	6	3	3
37	Pathanamthitta	ST Office, Adoor	4	2	2
38	Pathanamthitta	ST Office, Thiruvalla	5	2	3
39	Pathanamthitta	AIT & ST Office, Ranni	4	2	2
40	Pathanamthitta	O/o. The DC(Int.), Pathanamthitta	3	2	1
Pathanamthitta		Total	36	18	18
41	Alappuzha	O/o. The JC, Alappuzha	14	7	7
42	Alappuzha	O/o. the DC, Alappuzha	4	2	2
43	Alappuzha	O/o. The DC, Chengannur	6	3	3
44	Alappuzha	O/o. The DC (Assmt.), Special Circle, Alappuzha	5	2	3
45	Alappuzha	ST Office, 1st Circle, Alappuzha	4	2	2
46	Alappuzha	ST office, 2nd Circle, Alappuzha	4	2	2
47	Alappuzha	AIT & ST Office, Alappuzha	4	2	2
48	Alappuzha	ST Office, Cherthala	6	3	3
49	Alappuzha	ST Office, Kuthiathode	6	3	3
50	Alappuzha	ST Office, Chengannur	5	3	2
51	Alappuzha	ST Office, Mavelikara	4	2	2

52	Alappuzha	ST Office, Haripad	4	2	2
53	Alappuzha	ST Office, Kayamkulam	4	2	2
54	Alappuzha	O/o. The DC(Int.), Alappuzha	5	2	3
Alappuzha		Total	75	37	38
55	Kottayam	O/o. The JC, Kottayam	14	7	7
56	Kottayam	O/o. The DC, Kottayam	5	2	3
57	Kottayam	O/o. The DC, Pala	5	3	2
58	Kottayam	O/o. The DC (Assmt.), Special circle, Kottayam	7	4	3
61	Kottayam	ST Office, 1st Circle, Kottayam	8	4	4
62	Kottayam	ST Office, 2nd Circle, Kottayam	9	5	4
59	Kottayam	ST Office, 1st Circle, Changanacherry	7	3	4
60	Kottayam	ST Office, 2nd Circle, Changanacherry	2	1	1
63	Kottayam	ST Office, Ettumanoor	6	3	3
64	Kottayam	ST Office, Vaikom	5	2	3
65	Kottayam	ST Office, Pala	6	3	3
66	Kottayam	ST Office, Ponkunnam	6	3	3
67	Kottayam	AIT & ST Office, Kanjiappally	4	2	2
68	Kottayam	Law Office, Kottayam	5	3	2
69	Kottayam	KVAT/AIT&STAT, Addl. Bench, Kottayam	3	1	2
70	Kottayam	O/o. The DC(Int.),	7	4	3

		Kottayam			
Kottayam		Total	99	50	49
71	Idukki	O/o. The JC, Idukki	16	8	8
72	Idukki	O/o. The DC, Idukki at Kattappana	7	3	4
73	Idukki	O/o. The DC (Assmt.), Special circle, Idukki at Thodupuzha	0	0	0
74	Idukki	ST Office, 1st Circle, Thodupuzha	5	3	2
75	Idukki	ST Office, 2nd Circle, Thodupuzha	4	2	2
76	Idukki	ST Office, Kattappana	6	3	3
77	Idukki	ST Office, Adimali	6	3	3
78	Idukki	ST Office, Devikulam	4	2	2
79	Idukki	ST Office, Peermedu	4	2	2
80	Idukki	ST Office, Nedumkandam	6	3	3
81	Idukki	ST Office, Cheruthoni	4	2	2
82	Idukki	ST Office, Vandiperiyar	6	3	3
83	Idukki	O/o. The DC (Int.), Idukki at Nedumkandam	3	1	2
84	Idukki	O/o. The Intelligence Officer, Squad No.1, Idukki at Kattappana	2	1	1
85	Idukki	O/o. The Intelligence Officer, Squad No.2, Idukki at Thodupuzha	2	1	1
86	Idukki	O/o. The Intelligence Officer, Squad No.3,	2	1	1

		Idukki at Devikulam			
Idukki		Total	77	38	39
87	Ernakulam	O/o. The JC, Ernakulam	17	8	9
88	Ernakulam	O/o. The DC, Ernakulam at Kakkanad	4	2	2
89	Ernakulam	O/o. The DC (Assmt.), Special Circle-1, Ernakulam	4	2	2
90	Ernakulam	O/o. The DC (Assmt.), Special Circle-2, Ernakulam	7	3	4
91	Ernakulam	O/o. The DC (Assmt.), Special Circle-3, Ernakulam	5	3	2
92	Ernakulam	ST Office, 1st Circle, Ernakulam	4	2	2
93	Ernakulam	ST Office, 2nd Circle, Ernakulam	4	2	2
94	Ernakulam	ST Office, 3rd Circle, Ernakulam	4	2	2
95	Ernakulam	ST Office, 4th Circle, Ernakulam	4	2	2
96	Ernakulam	ST Office, 1st Circle, Kalamassery at Kakkanad	6	3	3
97	Ernakulam	ST Office, 2nd Circle, Kalamassery at Kakkanad	7	4	3
98	Ernakulam	ST Office, 1st Circle, Tripunithura	4	2	2
99	Ernakulam	ST Office, 2nd Circle, Tripunithura	4	2	2
100	Ernakulam	Law Office, Ernakulam	5	2	3

101	Ernakulam	O/o. The JC (Appeals), Ernakulam	4	2	2
102	Ernakulam	O/o. The JC (Law), Ernakulam	7	4	3
103	Ernakulam	KVAT/AIT & STAT, Ernakulam	7	4	3
104	Ernakulam	O/o. The JC (Int.), Ernakulam	11	5	6
105	Ernakulam	O/o. The DC (Int.), Ernakulam	8	4	4
Ernakulam		Total	116	58	58
106	Mattancherry	O/o. The JC, Mattancherry	12	6	6
107	Mattancherry	O/o. The DC, Mattancherry	6	3	3
108	Mattancherry	O/o. The DC, Muvattupuzha	3	1	2
109	Mattancherry	O/o. The DC (Assmt.), Special Circle, (Produce), Mattancherry	5	2	3
110	Mattancherry	O/o. The DC (Assmt.), Special Circle, Mattancherry at Aluva	5	3	2
111	Mattancherry	O/o. The DC (Assmt.), Special Circle, Perumbavoor	5	2	3
112	Mattancherry	ST Office, 1st Circle, Mattancherry	6	3	3
113	Mattancherry	ST Office, 2nd Circle, Mattancherry	7	4	3
114	Mattancherry	ST Office, 1st Circle, Perumbavoor	6	3	3
115	Mattancherry	ST Office, 2nd Circle,	5	2	3

		Perumbavoor			
116	Mattancherry	ST Office, Muvattupuzha	8	4	4
117	Mattancherry	ST Office, Angamaly	5	2	3
118	Mattancherry	ST Office, North Paravur	5	3	2
119	Mattancherry	ST office, Aluva	6	3	3
120	Mattancherry	ST Office, Kothamangalam	3	2	1
121	Mattancherry	AIT & ST Office, Aluva	3	2	1
122	Mattancherry	O/o. The DC(Int.), Mattancherry at Aluva	7	4	3
Mattancherry		Total	97	49	48
123	Thrissur	O/o. The JC, Thrissur	12	6	6
124	Thrissur	O/o. The DC, Thrissur	9	5	4
125	Thrissur	O/o. The DC, Irinjalakuda	4	2	2
126	Thrissur	O/o.The DC (Assmt.), Special Circle, Thrissur	7	3	4
127	Thrissur	ST Office, 1st circle, Thrissur	6	3	3
128	Thrissur	ST Office, 2nd Circle, Thrissur	7	3	4
129	Thrissur	ST Office, 3rd Circle, Thrissur	8	4	4
130	Thrissur	ST Office, 4th Circle, Thrissur	6	3	3
131	Thrissur	AIT & ST Office, Thrissur	5	2	3
132	Thrissur	ST Office, Kunnamkulam	4	2	2
133	Thrissur	ST Office, Wadakkanchery	5	3	2

134	Thrissur	ST Office, Chalakudy	5	3	2
135	Thrissur	ST Office, Irinjalakuda	5	2	3
136	Thrissur	ST Office, Kodungallur	4	2	2
137	Thrissur	ST Office, Chavakkad	4	2	2
138	Thrissur	O/o. The DC (Int.), Thrissur	4	2	2
Thrissur		Total	95	47	48
139	Palakkad	O/o. The JC, Palakkad	18	9	9
140	Palakkad	O/o. The DC, Palakkad	5	2	3
141	Palakkad	O/o. The DC, Chittur	6	3	3
142	Palakkad	O/o. The DC (Assmt.), Special Circle, Palakkad	11	5	6
143	Palakkad	ST Office, 1st Circle, Palakkad	9	5	4
144	Palakkad	ST Office, 2nd Circle, Palakkad	11	6	5
145	Palakkad	ST Office, 3rd Circle, Palakkad	5	3	2
146	Palakkad	ST Office, Chittur	10	5	5
147	Palakkad	ST Office, Alathur	7	4	3
148	Palakkad	ST Office, Ottapalam	5	3	2
149	Palakkad	ST Office, Pattambi	5	2	3
150	Palakkad	ST Office, Mannarkkad	7	3	4
151	Palakkad	Law Office, Palakkad	5	2	3
152	Palakkad	O/o. The DC (Int.), Palakkad	8	4	4

Palakkad		Total	112	56	56
153	Malappuam	O/o. the JC, Malappuram	8	4	4
154	Malappuam	O/o. the DC, Malappuram at Manjeri	7	4	3
155	Malappuam	O/o. the DC (Assmt.), Special Circle, Malappuram	5	2	3
156	Malappuam	ST Office, Manjeri	7	3	4
157	Malappuam	ST Office, Nilambur	3	2	1
158	Malappuam	ST Office, Perintalmanna	7	3	4
159	Malappuam	ST Office, Kottakkal	4	2	2
160	Malappuam	ST Office, Tirurangadi	4	2	2
161	Malappuam	ST Office, Tirur	8	4	4
162	Malappuam	ST Office, Ponnani	2	1	1
163	Malappuam	O/o. The DC (Int.), Malappuram	6	3	3
Malappuam		Total	61	30	31
164	Kozhikode	O/o. The JC, Kozhikode	26	13	13
165	Kozhikode	O/o. The DC, Kozhikode	9	4	5
166	Kozhikode	O/o. The DC (Assmt.), Special Circle-1, Kozhikode	8	4	4
167	Kozhikode	O/o. The DC (Assmt.), Special Circle -II, Kozhikode	7	3	4
168	Kozhikode	ST Office, 1st Circle, Kozhikode	8	4	4
169	Kozhikode	ST Office, 2nd Circle,	8	4	4

		Kozhikode			
170	Kozhikode	ST Office, 3rd Circle, Kozhikode	9	4	5
171	Kozhikode	ST Office, 4th Circle, Kozhikode	7	4	3
172	Kozhikode	ST Office, 5th Circle, Kozhikode	8	4	4
173	Kozhikode	ST Office, Koyilandy	5	2	3
174	Kozhikode	ST Office, Perambra	2	1	1
175	Kozhikode	ST Office, Vatakara	6	3	3
176	Kozhikode	Law Office, Kozhikode	5	3	2
177	Kozhikode	O/o. The JC (Appeals), Kozhikode	5	3	2
178	Kozhikode	O/o. The JC (Int.) Kozhikode	6	3	3
179	Kozhikode	KVAT/AIT & STAT Addl. Bench, Kozhikode	5	3	2
180	Kozhikode	O/o. The DC (Int.) Kozhikode	4	2	2
Kozhikode		Total	128	64	64
181	Wayanad	O/o. The JC, Wayanad	12	6	6
182	Wayanad	ST Office, Kalpetta	6	3	3
183	Wayanad	AIT & ST Office, Kalpetta	4	2	2
184	Wayanad	ST Office, Sulthan Bathery	4	2	2
185	Wayanad	ST Office, Mananthavady	5	2	3
186	Wayanad	O/o. The DC (Int.) Wayanad	4	2	2
Wayanad		Total	35	17	18

187	Kannur	O/o. JC, Kannur	9	4	5
188	Kannur	O/o. The DC, Kannur	7	3	4
189	Kannur	O/o. The DC (Assmt.), Special Circle, Kannur	5	2	3
190	Kannur	ST Office, 1st Circle, Kannur	7	4	3
191	Kannur	ST Office, 2nd Circle, Kannur	4	2	2
192	Kannur	ST Office, 3rd Circle, Kannur	5	3	2
193	Kannur	ST Office, 1st Circle, Thalassery	4	2	2
194	Kannur	ST Office, 2nd Circle, Thalassery	4	2	2
195	Kannur	ST Office, Kuthuparama	4	2	2
196	Kannur	ST Office, Taliparamba	5	3	2
197	Kannur	ST Office, Payyannur	5	3	2
198	Kannur	O/o. The DC (Int.), Kannur	4	2	2
199	Kannur	O/o. The Intelligence Officer, Mobile Squad, Thalassery	2	1	1
Kannur		Total	65	33	32
200	Kasargod	O/o. The JC, Kasargod	4	2	2
201	Kasargod	O/o. The DC, Kasargod at Hosdurg	5	2	3
202	Kasargod	O/o. The DC (Assmt.), Special Circle, Kasargod	3	1	2
203	Kasargod	ST Office, Kasargod	4	2	2

204	Kasargod	ST Office, Hosdurg	9	5	4
205	Kasargod	O/o. The DC (Int.), Kasaragod	6	3	3
Kasargod		Total	31	15	16
Grand Total			1270	635	635

The respective Joint Commissioners are hereby directed to maintain the strength of Clerks and Senior Clerk posts as shown above. Since the rule related to DRB is to be strictly adhered to, if any number of Clerks that would be found in excess of the sanctioned strength of Clerks in a district will be permitted to retain in the same district and will be temporarily accommodated them in the sanctioned strength of Senior Clerk. When any Clerk in the district will be promoted to the cadre of Senior Clerk, they will be absorbed into the sanctioned strength of Senior Clerk allotted to that district till the ratio of sanctioned strength becomes 1:1.

The authorities entitled to maintain the cadre strength of Clerks in each district shall record the sanctioned strength of Clerks and Senior Clerks as allocated in the above table and the posting of officials will be strictly in accordance with the sanctioned strength maintaining the ratio as stipulated in relevant rules. As specific sanctioned strength has been fixed in each and every office, utmost care should be given when any promotion / by transfer appointment will be made to the sanctioned strength of Clerk and Senior Clerk. Strict observance should also be warranted when the vacancies in the clerical cadre will be reported to PSC.

The respective Joint Commissioners and controlling authorities shall maintain the register of posts related to various cadres and update the same periodically without fail. Necessary updations have to be effected in SPARK, Treasury offices, Establishment Registers and other records. The transfer / promotion of the employees of an establishment should be recorded strictly in the Establishment Register.

A certificate mentioning the currently re-fixed strength of Clerks and Senior Clerk posts and the updations made in this regard under the jurisdiction of each Joint Commissioner should be forwarded to the undersigned within two days.

This order will take immediate effect.

Sd/-

ADDITIONAL COMMISSIONER-I

To

All Joint Commissioners /

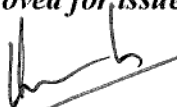
All Sub-offices.

Copy to : CA to CST, Spl.CST, Addl. CST, Addl.CST(G),

Addl.CST(A&I), Addl.CST(Law), STAT, Ernakulam,

File / Stock File.

//Approved for issue//



State Tax Officer.