



**Office of the Commissioner of State Goods and Services Tax Department
Government of Kerala, Thiruvananthapuram**

No. **CT/5808/2017-B3**

Dated **25/01/2020**

Circular No. 02/2020

Sub:- SGST Dept - Annual Maintenance Contract of the equipment owned by State GST Department, Kerala and Clarifications related to newly enhanced financial powers GO related to State GST Officers, Kerala – Certain Directions- Issued – Reg.

Ref:- 1. Notes dated. 16.01.2020 of Commissioner of State Tax, State GST Department, Kerala, Thruvananthapuram.
2. GO(Ms) No. 68/2019/TAEXES Dated. 27.11.2019

It has come to notice that most of the Deputy Commissioners of State Goods and Services Tax Department, Kerala are continuing the practice of submitting the proposal of Annual Maintenance Contract (AMC) of various equipment owned by State GST Department, Kerala only after expiring the date of existing contract period and are not utilising the enhanced financial powers of State GST Officers, Kerala (GO(Ms) No. 68/2019/TAXES Dated. 27.11.2019). If such practice continues in future, it may cause irreparable damage to the equipment and wastage of time etc. In order to avoid such delay in future every State GST officer should follow the instructions furnished below.

1. The proposals for the renewal of AMC of various equipment owned by State GST Offices, Kerala should be submitted to the Head Quarters[HQ] (O/o the Commissioner of State Tax) at least one month before the expiration of existing contract period. If the proposed amount for the work comes up to Rs. 50,000/- or below, the concerned Deputy

Commissioners can execute the agreement without obtain sanction from HQ .

2. All contract should be executed in valid stamp paper (value of the stamp paper fixed by the Registration Dept in time to time) and the format of the agreement should be prepared in accordance with the instructions laid in Store Purchase Manual (SPM), Government of Kerala.
3. All the Deputy Commissioners of State GST Department, Kerala are here by directed to forward the copies of GO(Ms) No. 68/2019/TAXES Dated. 27.11.2019 to the sub offices functioning under their jurisdiction.
4. All State GST Officers, Kerala should verify the entire infrastructure / other proposals which needs financial assistance from the HQ/next immediate supervisory officer may be forwarded only after ensuring that the proposed amount is over and above the financial powers delegated to them as per GO(Ms) No. 68/2019/TAXES Dated. 27.11.2019.

It is hereby directed to follow up the conditions mentioned above before submitting the proposals in future.

**Sd/-
COMMISSIONER**