



Office of the Principal Secretary & Commissioner
State Goods and Service Tax Department
Government of Kerala, Thiruvananthapuram

No CT/1588/2019-C5

Dated 14/02/2019

Errata to Circular No. 2/2019

Sub:- SGST Dept.- Assessment of KVAT files- scrutiny module (SCM)-
guidelines/ instructions issued for timely completion-
errata issued- reg.

Ref: Circular No. 2/2019 dated 08/02/2019 and SOP for Book Verification

In the circular No.2/2018, under the heading 'Instructions regarding Amnesty:-', in serial number 2, the words "pre-assessment notice", shall be read as "assessment order."

In the SOP for Book Verification, in Step 8, the words "offences", shall be read as "irregularities."

TINKU BISWAL IAS

COMMISSIONER