



No. CT/3483/2022-D2

Office of The Commissioner of State Tax

State Goods & Services Tax

Department Kerala

Tax Towers, Karamana,

Thiruvananthapuram,

Dated : 17-08-2022

From

The Commissioner

To

The Additional Chief Secretary

Taxes Department

Government Secretariat

Thiruvananthapuram.

Sir,

Sub Administration Report for the year 2021-22-Reg:-

Ref Arising file

The Draft of Administration Report for the year 2021-22 is forwarded herewith for necessary action.

Yours faithfully,

COMMISSIONER

Copy to:-

The Secretary to Government, GAD

CONTENTS

Chapter - I	
	A Administrative set up of the Department
	B Creation of posts
Chapter - II	
	A Note on Goods and Service Tax and details regarding the changes made in the Act during 2021 - 22
	B SGST collection
	C IGST Settlement
	D Compensation
	E GST dealers
	Annexure
Annexure - I	
	A Staff Strength
	B Name of Joint Commissioners and Deputy Commissioners
Annexure - II	Expenditure

**STATE GOODS AND SERVICE TAX DEPARTMENT
KERALA**

ADMINISTRATION REPORT

2021-22

COMMISSIONER OF STATE TAX :	
(01.04.2021 to 09.07.2021)	Sri. Anand Singh IAS
(09.07.2021 continuing)	Dr. Rathan U Kelkar IAS
SPECIAL COMMISSIONER OF STATE TAX	
(01.04.2021 to 08.09.2021)	Dr.S.Karthikeyan IAS
(08.09.2021 to 28.02.2022)	Sri Mohammed Y Safirulla IAS
(28.02.2022 continuing)	Dr. Veena N Madhavan IAS
ADDITIONAL COMMISSIONER OF STATE TAX-1 :	
(05.08.2020 continuing)	Sri. Abraham Renn.S. IRS

CHAPTER - I

A. ADMINISTRATIVE SET UP OF THE STATE GOODS AND SERVICE TAXES

DEPARTMENT DURING THE YEAR 2021 - 2022

The State Goods and Service Tax Department is the major revenue earning department of the State of Kerala Goods & Services Tax (GST) implemented in the country on 1 st July 2017. GST is a destination based tax on consumption of goods and services. The department administers the following Acts;

1. Central Goods & Service Tax Act, 2017
2. Kerala Goods & Service Tax Act, 2017
3. Kerala Money Lenders Act, 1958
4. Kerala General Sales Tax Act,1963
5. Kerala Agricultural Income Tax Act, 1991

The organization of the State Goods and Service Taxes Department comprises of 3 following major wings viz.

1. Administration & Assessment Wing
2. Intelligence & Investigation Wing
3. Appellate Wing

In addition to the above major wings, other ancillary wings such as Legal Wing, Audit & Inspection wing, Internal Audit wing, Commercial Investigation & ITMC wing, Economic Intelligence wing, Training wing, Cyber Forensic Wing, Data Analytical wing etc. are functioning in the department.

Consequent to the implementation of GST , the Department of Commercial Taxes was re-named as State Goods and Services Tax Department, Kerala vide G.O.(Rt) No.89/2017/TAXES dated 13.07.2017. Orders were also issued re-designating its officers as '**proper officers**' vide G. O. (P) No. 94/2017/Taxes dated 29.07.2017 and G.O.(Ms)No.27/2020/TAXES dated 10/03/2020 with a view of keeping in parity with roles and responsibilities of the officers of the line departments of other States, Union Territories and Central.

The Classes of Officers Notified under the Kerala Goods and Services Tax Act, 2017 are functionally authorized by re-designating the existing classes of Officers of erstwhile Commercial Taxes Department as detailed below;

(As per G. O. (P) No. 94/2017/Taxes dated 29.07.2017 and G.O. (Ms)No.27/2020/TAXES dated 10/03/2020.)

Designations Existed	Designations Renamed as.
Commissioner	Commissioner of State Tax
Joint Commissioner	Additional Commissioner of Stat Tax
Deputy Commissioner	Joint Commissioner of State Tax
Assistant Commissioner	Deputy Commissioner of State Tax
State Tax Officer (Higher Grade)	Assistant Commissioner of State Tax
Commercial Tax Officer, Intelligence Officer, Manager,	State Tax Officer

Superintendent, Agricultural Income Tax, Sales Tax Officer	
Assistant Commercial Tax Officer, Assistant Sales Tax Officer, Commercial Tax Inspector, Intelligence Inspectors, Check post Inspector, Junior Superintendent	Assistant State Tax Officer

Shri. Anand Singh IAS was the commissioner from 01.04.2020 to 09.07.2021. Dr. Rathan U Kelkar IAS took charge as commissioner from 09.07.2021. To assist the Commissioner in the routine work connected with the administration of the Department there were One Special Commissioner (IAS) , One Additional Commissioner (IRS). , One Additional Commissioner (G), One Additional Commissioner (A&I), One Additional Commissioner (Law), 38 Joint Commissioners, 140 Deputy Commissioners, 557 Assistant Commissioner (State Tax Officer (HG)) & State Tax Officer, 981 Assistant State Tax Officers, One Statistical Officer from the Statistics Department and One Finance Officer from Government. District level administration is exercised through 15 Joint Commissioners.

B. Creation of posts.

As per G.O.(Ms) No.58/2020/TAXES 25.06.2020, Government have created an Ex- cadre post of Additional Commissioner (the post of Joint Commissioner has been re- designated as Additional Commissioner).Sri.Abraham Renn S, (C&CE 2013) IRS Central Board of Indirect Tax and Customs has been appointed as Additional Commissioner 1 in the newly created post on deputation basis for 3 years.

Posts shifted.

As per GO(Rt) No. 555/2020/TAXES dated 27.08.2020, the posts were shifted.

1.The Post of Joint Commissioner (Appeals) -II, Kozhikode has been shifted and attached to the O/o the Commissioner, Thiruvananthapuram as Joint Commissioner (Enforcement) as per GO(Rt) No.557/2020/TAXES dated 27-08-2020.

2.The post of Deputy Commissioner (Appeals), Malappuram has been shifted and attached to the O/o the Joint Commissioner (Appeals), Ernakulam as Deputy Commissioner (Appeals)-IV.

3. The post of Deputy Commissioner (Appeals), Kasaragod has been shifted and attached to the O/o the Joint Commissioner (Appeals), Ernakulam as Deputy Commissioner (Appeals)-V.

4. The post of Deputy Commissioner (Appeals), Kannur has been shifted and attached to the O/o the Joint Commissioner (Appeals), Thiruvananthapuram as Deputy Commissioner (Appeals)-II.

Abolition of posts.

The sanctioned strength of Office Attendants maintained in the erstwhile Check posts were shifted and attached to various offices w.e.f. 01.12.2017 vide the proceedings No. A6.666/2016/CT dated 23.11.2017 and 01.12.2017 and Proceedings No. CT/21735/2017-A6 dated 21.02.2018 of the Commissioner of State Tax, State GST Department, Kerala. Consequently 234 Office Attendant posts were redeployed to various offices within the department.

In the Budget Speech, 2020-21 of the Hon'ble Finance Minister of Kerala, it was announced that the staff maintained as excess in the State GST Department, Kerala due to the abolition of erstwhile check posts has to be redeployed to Panchayats. In the year 2020, Government have issued orders abolishing 25 posts of Office Attendants and another one post of Office Attendant for compassionate appointment vide G.O.(Ms) No.14/2020-TD dated 25.01.2020 and G.O.(Ms) No.46/2020-TAXES dated 29.05.2020 respectively which are all attached to the Lottery Department. The 26 Office Attendant posts abolished were from the sanctioned strength maintained in erstwhile check posts.

CHAPTER - 2

A. Important changes made in various Acts brought about as per Kerala Finance Act, 2021 is detailed here under-

1. Amendment to Kerala Surcharge on Taxes Act, 1957

Section 2 of the bill seeks to amend section 3A of the Kerala Surcharge on Taxes Act, 1957 so as to re-introduce amnesty scheme to settle arrears under Kerala Surcharge on Taxes Act by availing complete reduction of interest on tax, penalty and interest thereof subject to certain conditions.

2. Amendment to Kerala General Sales Tax Act, 1963 Sub-section (1) of section 4 of the bill seeks to insert a new section (7A) after section 7 of the Kerala General Sales Tax Act, 1963 to introduce special provision for settlement of arrears at such rate mentioned in section 7 and waiver of penalty and interest.

Sub-section (2) of section 4 of the bill seeks to amend section 23B of the Kerala General Sales Tax Act, 1963 so as to introduce provision for settlement of arrears under Kerala General Sales Tax Act by availing complete reduction of interest on tax, penalty and interest thereof subject to certain conditions.

3. Amendment to Kerala Agricultural Income Tax Act, 1991 Section 7 of the bill seeks to amend section 37C of the Kerala Agricultural Income Tax Act, 1991 so as to introduce provision for settlement of arrears under Kerala Agricultural Income Tax Act by availing complete reduction of interest on tax, penalty and interest thereof subject to certain conditions.

4. Amendment to Kerala State Goods and Services Tax Act, 2017 Sub-section (1) of section 8 of the bill seeks to amend section (114) of section 2 of the Kerala State Goods and Services Tax Act so as to align the definition of "Union territory" in line with the Jammu and Kashmir Reorganization Act, 2019 and the Dadra and Nagar Haveli and Daman and Diu (Merger of Union Territories), Act, 2019.

Sub-section (2) of section 8 of the bill seeks to amend sections (b), (c) and (d) of sub-section (2) of section 10 of the Kerala State Goods and Services Tax Act to harmonize the conditions for eligibility for opting to pay tax under sub-section (1) and sub-section (2A) of the said Act.

Sub-section (3) of section 8 of the bill seeks to amend sub-section (4) of section 16 of the Kerala State Goods and Services Tax Act so as to de link the date of issuance of debit note from the date of issuance of the underlying invoice for purposes of availing input tax credit.

Sub-section (4) of section 8 of the bill seeks to amend section (c) of sub-section (1) of section 29 of the Kerala State Goods and Services Tax Act so as to provide for File No.CT/221/2022-D2 cancellation of registration obtained voluntarily under sub-section (3) of section 25. Sub-section (5) of section 8 of the bill seeks to substitute the proviso to sub-section (1) of section 30 of the Kerala State Goods and Services Tax Act so as to empower the jurisdictional tax authorities to extend the period provided to file an application for revocation of cancellation of registration.

Sub-section (6) of section 8 of the bill seeks to amend section 31 of the Kerala State Goods and Services Tax Act so as to empower the Government to notify the categories of services or supplies in respect of which tax invoice shall be issued and to make rules regarding the time and manner of its issuance.

Sub-section (7) of section 8 of the bill seeks to amend section 51 of the Kerala State Goods and Services Tax Act so as to empower the Government to make rules to provide for the form and manner in which a certificate of tax deduction at source shall be issued.

Sub-section (8) of section 8 of the bill seeks to insert a new sub-section (1A) in section 122 of the Kerala State Goods and Services Tax Act so as to make the beneficiary of certain transactions at whose instance such transactions are conducted liable for penalty.

Sub-section (9) of section 8 of the bill seeks to amend section 132 of the Kerala State Goods and Services Tax Act so as to make the offence of fraudulent availment of input tax credit without invoice or bill cognizable and non-bailable under sub-section (1) of section 69 and to make any person who retains the benefit of certain transactions and at whose instance such transactions are conducted liable for punishment.

Sub-section (10) of section 8 of the bill seeks to amend section 140 of the Kerala State Goods and Services Tax Act relating to transitional arrangements for input tax credit, so as to prescribe the time limit and the manner for availing input tax credit against certain unavailed credit under the existing law. This amendment shall take effect retrospectively from the 1st day of July, 2017.

Sub-section (11) of section 8 of the bill seeks to amend section 172 of the Kerala State Goods and Services Tax Act so as to extend the time limit provided for removal of difficulties thereunder from three years to five years, with effect from the date of commencement of the said Act.

Sub-section (12) of section 8 of the bill seeks to amend paragraph 4 of Schedule II to the Kerala State Goods and Services Tax Act so as to omit the words "whether or not for consideration" so as to give clarity to the meaning of the entries (a) and (b) of said paragraph. This amendment shall take effect retrospectively from the 1st day of July, 2017.

5. Section 9 of the bill seeks to amend section 12 of the Kerala Finance Act, 2019 so as to introduce a provision for settlement of arrears under Kerala Tax on Luxuries Act, 1976 by availing complete reduction of interest on tax, penalty and interest thereof subject to certain conditions.

6. Section 10 of the bill seeks to introduce special provision for reduction of arrears under Kerala Value Added Tax Act, 2003 by availing complete reduction of interest on tax, penalty and interest thereof subject to certain conditions.

7. Section 11 of the bill seeks to introduce special provision for assessment and payment of tax for presumptive under Kerala Value Added Tax Act, 2003.

8. Section 12 of the bill seeks to introduce special provision for settlement of arrears under Central Sales Tax Act, 1956 for dealer in Arecanut.

9. Section 13 of the bill seeks to extend the last date for applying for revision of returns before the assessing authority under the first proviso to sub-section (2) of section 42 of the Kerala Value Added Tax Act, 2003.

Amendment brought in as per Kerala General Sales Tax (amendment) Ordinance, 2020

The rate of Tax on foreign liquor is fixed as per Sl. No.2 of the schedule to KGST Act, 1963. The rate of tax applicable on Foreign liquor before and after the amendment as per the said ordinance is as detailed below.

Foreign Liquor	Rate of tax before the said ordinance	Rate of tax after the said ordinance
(i) Bottled wine, imported from outside the country and has suffered duty under the Customs Act,1962	27%	37%
(ii) Bottled Foreign liquor other than wine, imported from outside the country and has suffered duty under the Customs Act, 1962	80%	115%
(iii) Beer not covered under sub-entry (ii) above	102%	112%
(iv) Wine not covered under sub-entry (i) above	72%	82%
(v) Foreign liquor not covered under sub-entries (i), (ii), (iii)		

and (iv) above		
(a) for which purchase value incurred is above Rupees 400 per case	212%	247%
(b) other Foreign Liquor, not covered under items (i) and (ii) above	202%	237%

This amendment has been brought in as per Kerala General Sales Tax (amendment) ordinance, 2020 on 16.05.2020

B. SGST Collection F.Y 2021-22	
Month	SGST (Certified by Finance Department, GoK)crores
April, 21	1063.58
May	481.50
June	433.57
July	757.82
August	705.00
September	845.82
October	920.49
November	888.66
December	880.60
January, 22	1050.94
February	927.62
March	931.42
Total	9887.02

C. IGST Settlement	
Month	IGST Settlement
April, 21	1222.26
May	566.12
June	670.03
July	1088.27
August	869.66
September	1257.8
October	1050.16
November	1110.39
December	1014.89
January, 22	1199.76
February	1196.25
March	1194.89
Total	12440.48

D. COMPENSATION RECEIVED 2021-22(crores)			
F.Y 2021-22	Compensation Received (Cess)	Compensation Received (Loan)	Total
	4111.00	8739.31	12850.31

E. Registration Progress as on 31.03.2022

Registration Progress	Upto 28 th February 2022	New Registration during March 2022	Cancellation during March 2022	Up to 31 st March 2022
No. of GST Tax payers	398665	4462	2258	400869

F.WORK DETAILS OF MAJOR WINGS

Assessment Wing			
Scrutiny of Returns			
Scrutiny of Returns	Upto 28 th February 2022	During March 2022	Up to 31 st March 2022
No. of Returns Scrutinised	62827	0	62827
Adjudication			
No. of orders issued	3936	0	3936
Total GST involved	136.93	0	136.93
Refund			
No. of refund granted	2290	0	2290
Amount involved	257.18	0	257.18
No. of Refund pending above 60 days	5	26	26

Appellate Wing					
	No. of appeals pending as on Feb 2022	Appeal filed during Mar 2022	No. of appeals disposed in Mar 2022	No. of appeals disposed upto Mar 2022	Balance appeal pending (1+2-3)
VAT	639	165	284	3967	520
GST	1128	308	160	1144	1276
TOTAL	1767	473	444	5111	1796

Intelligence Wing			
Vehicle Checking			
	Upto 28 th Feb 2022	During Mar 2022	Upto 31 st Mar 2022
No. of vehicle checking	1077098	111492	1188590

No. of cases booked	15316	1946	17262
Amount of penalty collected (crore)	72.22	7.26	79.48
Gold Cases			
	Upto 28 th Feb 2022	During Mar 2022	Upto 31 st Mar 2022
No. of cases booked	298	8	306
Amount of penalty collected (in cr.)	14.44	0.18	14.62
Inspection			
	Upto 28 th Feb 2022	During Mar 2022	Upto 31 st Mar 2022
No. of inspection conducted	135	19	154
No. of adjudication orders issued	76	8	84
Amount involved in Adjudication orders issued	41.66	3.01	44.67
Amount Collected (in cr.)	14.00	1.37	15.37

Investigation			
Investigation Branch			
	Upto 28 th Feb 2022	During Mar 2022	Upto 31 st Mar 2022
No. of investigation commenced	214	48	262
No. of investigations completed	35	0	35
Amount detected (in cr.)	63.4	15.2	78.6
Amount collected (in cr.)	33.47	14.11	47.58

COMMISSIONER

ANNEXURE - I

A. Staff Strength

1. Number of Sanctioned Posts.

Sl. No.	Designation	Sanctioned strength	Remarks
A Sanctioned post of the department			
1	Commissioner of State Tax	1 IAS	
2	Special Commissioner	1 IAS	
3	Additional Commissioner	1 IRS	Ex-cadre post created vide G.O.(Ms) 58/2020/TAXES dated 25.06.2020
4	Additional Commissioner	3	
5	Joint Commissioner	38	25% of the posts is in HG
6	Deputy Commissioner	140 (including the strength earmarked for KAS)	1/3 rd is in Higher Grade
7	Assistant Commissioner (State Tax Officer (HG))	557	25% of the posts is in HG
8	State Tax Officer		
9	Assistant State Tax Officer	981	1/3 rd is in Higher Grade
B Posts held by personnel of other Departments			
10	Finance Officer	1	
11	Statistical Officer	1	
12	Senior Research Assistant	1	
13	Research Assistant	1	
14	Junior Statistical Inspector / Statistical Assistant Grade-I	1	
C Common Category Posts			
15	Fair Copy Superintendent	2	
16	Head Clerk	52	
17	Typist Selection Grade	101	1:1:1:1 ratio is maintaining
18	Typist Senior Grade	102	
19	Upper Division Typists	102	
20	Lower Division Typists	102	
21	Upper Division Clerks	635	
22	Lower Division Clerks	635	
23	Confidential Assistant Sel. Grade.	18	

24	Confidential Grade Assistant Senior	18	1:1:1 ratio is maintaining
25	Confidential Assistant Grade-1	18	
26	Confidential Assistant Grade-II	19	
27	Driver Sel. Grade.	4	10% of the Senior Grade
28	Driver Senior Grade	39	1:1:1 ratio is maintaining
29	Driver Grade-1	43	
30	Driver Grade-II	45	
31	Clerical attender	215	2:1 Higher Grade promotion is maintaining
32	Office attendant	568	2:1 Higher Grade promotion is maintaining (26 posts have been abolished and deployed to Lotteries Department)
33	Lift Operator	2	
34	Watchman	2	
	TOTAL	4449	

2. Details of Additional Commissioners, Joint Commissioners and Deputy Commissioners.

Position of Additional Commissioners (as on March 2022)			
Sl. No.	Name of the Officer	Designation	District
1	Madhu.K	Addl. Commissioner (General)	Tvpm
2	Jepson K.J	Addl. Commissioner (Audit & Inspection)	Tvpm
3	Saraf A.	Addl. Commissioner (Law)	Tvpm
Position of Joint Commissioners (as on March 2022)			
Sl. No.	Name of the Officer	Designation	District
1	Suresh.K	JC (Enforcement)	Tvpm
2	Mansur M.I.	JC (IA), O/o CST	Tvpm
3	Kiran Lal P S	JC (Int)	Tvpm

4	Abdul Latheef K	JC(Int.)	Ernakulam
5	Firoz Kattil	JC (Int.)	Kozhikode
6	Saju Nambadan	JC (IB)	Ernakulam
7	Sulaja J S	JC	Tvpm
8	Saji A Miranda	JC	Kollam
9	Kala A Pillai	JC	Pathnamthitta
10	Reghunathan V G	JC	Alappuzha
11	BeenaBhaskar S	JC	Kottayam
12	Suresh A V	JC	Idukki
13	Vijaya Mohan B R	JC	Ernakulam
14	Deepa K L	JC	Mattancherry
15	Premod B.	JC	Thrissur
16	Abhilash P A	JC	Palakkad
17	Sini C P	JC	Malappuram
18	Shiny O B	JC	Kozhikode
19	Jayarajan	JC	Wayanad
20	Sreevalsa R E	JC	Kannur
21	Asokan T A	JC	Kasargod
22	Sunil Kumar J	JC (Law)	Ernakulam
23	Suja V K	JC (Appeals)	Tvpm
24	Bejoy T Nair	JC (Appeals) I	Kollam
25	Asha Latha G S	JC (Appeals) II	Kollam
26	Hareendranath K R	JC (Appeals)	Kottayam
27	Anil Kumar T K	JC (Appeals) I	Ernakulam
28	Sreekanthan V M	JC (Appeals) II	Ernakulam
29	Anil V Nair	JC (Appeals) III	Ernakulam

30	Haridas B S	JC (Appeals) V	Ernakulam
31	Rajesh R	JC (Appeals)	Thrissur
32	Jyothi Josephine D	JC (Appeals)	Palakkad
33	Chippy Jayan	JC (Appeals) I	Kozhikode
34	Anil Kumar S	DM, STAT	Tvpm
35	Jaison Paul	DM, STAT	Kottayam
36	Prajani Rajan	DM, STAT	Ernakulam
37	Arun B	DM, STAT	Ernakulam
38	Badusha M	DM, STAT	Kozhikode

Anil Gopinath, Joint Commissioner is on deputation as PS to Hon'ble Minister of Animal Husbandry and Diary Development

Prasanth Gopal, Joint Commissioner is on deputation as APS to Hon'ble Finance Minister, Kerala

Position of Deputy Commissioners (as on March 2022)			
Sl. No.	Name of the Officer	Designation	District
1	Sesir S.V.	DC I O/o CST	TVPM
2	Sindhu.L	DC II O/o CST	TVPM
3	Veena A.B	DC III, O/o CST	TVPM
4	Lena S	DC (Audit & Inspection), O/o CST	TVPM
5	Jayasankar P	DC (Legal Wing) O/o CST	TVPM
6	VACANT	DC 1 (Internal Audit) O/o CST	TVPM
7	Santhosh Kumar R	DC 2 (Internal Audit) O/o CST	TVPM
8	Pradeep C L	DC 3 (Internal Audit) O/o CST	TVPM
9	Anil C S	DC 4 (Internal Audit) O/o CST	TVPM
10	Shahul Hameed	DC (Commercial Investigation)	TVPM
11	Shine S	DC I (Economic Intelligence)	TVPM
12	Ram Kumar S	DC II (Economic Intelligence)	TVPM
13	Biju Vaidyan	DC (Training)	TVPM
14	Filsl K H	DC (Appeals), Tvpm	TVPM
15	Vineeth Krishna U	DC (Appeals)-II, Tvpm	TVPM
16	Sribindhu K	L.O., Thiruvananthapuram	TVPM
17	Jaya Kumar K (Sr)	DC (WC)	TVPM
18	Sailendran V	DC 1, Special Circle, Tvpm	TVPM
19	Sajith P S	DC 2, Special Circle, Tvpm	TVPM

20	Sabu Kumar S	DC 3, Special Circle, Tvpm	TVPM
21	Murugan A	DC, Tvpm	TVPM
22	Manu B	DC, Neyyattinkara	TVPM
23	Surjith C R K	DC (Intelligence)	TVPM
24	Winston S	DC (Investigation Branch)	TVPM
25	Chandrasekhar A B	DC 1, Special Circle, Kollam	Kollam
26	Mariamamma Abraham	DC 2, Special Circle, Kollam	Kollam
27	Sujith S S	DC 3, Special Circle, Kollam.	Kollam
28	Renjith Krishnan S	DC 1, Special Circle, Kottarakkara	Kollam
29	Latha A Pillai	DC 2, Special Circle, Kottarakkara	Kollam
30	Haseena Iqbal	DC	Kollam
31	Irshad S	DC (Intelligence)	Kollam
32	VACANT	DC, Kottarakkara	KLM
33	Anju S Nair	DC (Appeals), Kollam	KLM
34	Zabir Mohammed P A	DC 1, Special Circle, Alappuzha	ALP
35	Letha P J	DC 2, Special Circle, Alappuzha	ALP
36	Francis Damien	DC	ALP
37	Ajith V	DC (Intelligence)	ALP
38	Husain Koya A R	DC (Appeals), Alappuza	ALP
39	Vijilal I V	DC	PTA
40	Jayanarayan R	DC (Appeals), Pathanamthitta	PTA
41	Ajith P	DC (Int.), Pathanamthitta	PTA
42	Ajitha Salam C A	L.O, Kottayam	KTM
43	Abey Oomen Kurien	DC 1, Special Circle, Kottayam	KTM
44	Arun R	DC 2, Special Circle, Kottayam	KTM
45	Mini Mary Thomas	DC 3, Special Circle, Kottayam	KTM
46	Sindhu S	DC	KTM
47	Pradeep R	DC (Intelligence)	
48	Lisamma Varghese	DC, Pala	KTM
49	Siby Joseph	DC (Appeals), Kottayam	KTM
50	Shajan Thomas	DC (Intelligence)	IDU
51	Santhosh Babu T P	DC	IDU
52	Sijumon Sait N S	DC, Special Circle, Thodupuzha	IDU
53	Sheela S Solomon	Secretary Sales Tax Appellate Tribunal	EKM
54	Veena Krishna	LO, Ernakulam	EKM
55	Siraj A	DC (Law) 1	EKM
56	Saritha V	DC 1 (WC)	EKM
57	Rajesh G	DC 2 (WC)	EKM
58	Anitha K	DC 3 (WC)	EKM
59	Bhinoma Churchil	DC 1, Special Circle I, Ernakulam	EKM
60	Jayakrishnan A E	DC 2, Special Circle I, Ernakulam	EKM
61	Madhusoodhanan T P	DC 3, Special Circle I, Ernakulam	EKM
62	Vaheeda P	DC 4, Special Circle I, Ernakulam	EKM

63	VACANT	DC 5, Special Circle I, Ernakulam	EKM
64	Anuraj V G	DC 1, Special Circle II, Ernakulam	EKM
65	Jayakumar K (Jr)	DC 2, Special Circle II, Ernakulam	EKM
66	Bindu P R	DC 3, Special Circle II, Ernakulam	EKM
67	Anil Kumar G	DC 4, Special Circle II, Ernakulam	EKM
68	Johnson P	DC 5, Special Circle II, Ernakulam	EKM
69	Badusha M	DC 6, Special Circle II, Ernakulam	EKM
70	Joethi K Stephen	DC 7, Special Circle II, Ernakulam	EKM
71	Pradeep K	DC 8, Special Circle II, Ernakulam	EKM
72	Shiju Purushothaman P	DC 1, Special Circle III, Ernakulam	EKM
73	Jayasree K G	DC 2, Special Circle III, Ernakulam	EKM
74	Anil Kumar G (Sr)	DC 3, Special Circle III, Ernakulam	EKM
75	Issac Benjamin	DC 4, Special Circle III, Ernakulam	EKM
76	James Binny K G	DC 5, Special Circle III, Ernakulam	EKM
77	Ramesan V P	DC 6, Special Circle III, Ernakulam	EKM
78	Anil Kumar K S	DC	EKM
79	Rameshan B B	DC (Intelligence)	EKM
80	Johnson Chacko	DC (Investigation Branch)	EKM
81	Hari Kumar K S	DC 5 (Internal Audit) O/o CCT	EKM
82	Aseem S R	DC 6 (Internal Audit) O/o CCT	EKM
83	Rema A R	DC 7 (Internal Audit) O/o CCT	EKM
84	Ajeesh Kumar K	DC 8 (Internal Audit) O/o CCT	EKM
85	Sunil Kumar Kuzhichalil	DC (Appeals) I Ernakulam	EKM
86	Padmanabhan T K	DC (Appeals) II Ernakulam	EKM
87	Seena M Vijayan	DC (Appeals) III Ernakulam	EKM
88	Shibin Sandeep P	DC (Appeals) IV Ernakulam	EKM
89	George M P	DC (Appeals) V Ernakulam	EKM
90	VACANT	DC 1, Special Circle, Mattancherry	MTY
91	Daisy M Joseph	DC 2, Special Circle, Mattancherry	MTY
92	Johnson K	DC, Special Circle (Produce), Mattancherry	MTY
93	Manoj R S	DC 1, Special Circle, Perumbavoor	MTY
94	Dileep Kumar P V	DC 2, Special Circle, Perumbavoor	MTY
95	Binil K	DC (WC)	MTY
96	Vijayachandran Pillai G S	DC	MTY
97	Robby Chandy	DC, Muvattupuzha	MTY
98	Reji S	DC (Int.), Mattancherry	MTY
99	VACANT	DC, Irinjalakuda	TSR
100	Shylapriya V	DC 1, Special Circle, Thrissur	TSR
101	Rajasree P R	DC 2, Special Circle, Thrissur	TSR
102	Agasthikutty M C	DC 3, Special Circle, Thrissur	TSR
103	Ushadevi K	DC	TSR
104	Balakrishnan V P	DC (Intelligence)	TSR
105	Simon P J	DC 9 (Internal Audit) O/o CCT	TSR
106	Sivarajan P S	DC 10 (Internal Audit) O/o CCT	TSR

107	Mini T	DC (Appeals), Thrissur	TSR
108	Usha P (Sr)	DC, Chittur	PKD
109	Sujesh P	DC 1, Special Circle, Palakkad	PKD
110	Santhosh Kumar N P	DC 2, Special Circle, Palakkad	PKD
111	Govindan Unni P	DC 2, Special Circle, Palakkad	PKD
112	VACANT	DC 4, Special Circle, Palakkad	PKD
113	Prem Kumar B	DC	PKD
114	Haridasan N	DC (Intelligence)	PKD
115	Mini Gopala Pillai	DC (Appeals), Palakkad	PKD
116	Mansoorali K	DC 1, Special Circle, Malappuram	MPM
117	Mohammed Ali Pothukadan	DC 2, Special Circle, Malappuram	MPM
118	Reena K	DC	MPM
119	Mohammed Salim K	DC (Intelligence)	MPM
120	Sreekanth C V	LO, Kozhikode	KZD
121	Prageeth Lal A	DC 1, Special Circle I, Kozhikode	KZD
122	Sachith V	DC 2, Special Circle I, Kozhikode	KZD
123	Sobha M	DC 3, Special Circle I, Kozhikode	KZD
124	Dinesh Kumar M	DC 1, Special Circle II, Kozhikode	KZD
125	Lorence G	DC 2, Special Circle II, Kozhikode	KZD
126	Swapna T	DC	KZD
127	Madhu N Panicker	DC (Intelligence)	KZD
128	Vijaya Kumar K (Jr)	DC (Investigation Branch)	KZD
129	Rehana P	DC (Appeals), Kozhikode	KZD
130	Sumathy E	DC	WYD
131	Chithra K	DC (Appeals), Wayanad	WYD
132	Jayadevan K C	DC (Int.), Wayanad	WYD
133	Rajan P R	DC 1, Special Circle, Kannur	KNR
134	Abdul Rahoof	DC 2, Special Circle, Kannur	KNR
135	Pramod T V	DC 3, Special Circle, Kannur	KNR
136	Jayaraj K P	DC, Kannur	KNR
137	Sunil Kumar C M	DC (Intelligence)	KNR
138	Kunhiraman N K	DC (Special Circle)	KSD
139	VACANT	DC	KSD
140	Manoj V (Sr)	DC (Intelligence)	KSD

EXPENDITURE DURING 2021-22 (In Lakhs)

(a) Head of Account: 2043-00-001-97 O/o the Commissioner of State Tax

Item	Budget Provision	Expenditure
01 Salaries		
1 Pay	1599.29	1591.57
2 DA	138.08	289.88
3 HRA	71.63	145.08
4 MRI	15.74	15.73
5 Other Allowances	25.80	11.24
Total	1850.54	2053.5
02 Wages		
1 Pay	4.84	4.92
2 DA	0.39	1.10
3 Other Allowances	0.20	0.12
4 Consolidated pay	0.15	0.08
5 Daily wages	30.23	41.22
Total	35.81	47.44
04 Travel Expenses		
04(1) Tour TA	8.08	2.93

04(2) Transfer TA	1.00	0.18
04 (4) LTC	2.80	1.82
Total	11.88	4.93
05 Office Expenses		
05 (1) Water charges	2.51	0.24
05 (2) Electricity Charges	110.00	110.00
05 (3) Telephone Charges	13.09	8.78
05 (4) Other Items	10.50	3.52
Total	136.1	122.54
06 RRT	20.00	6.92
17 Minor Works	4.25	2.70
18 Maintenance	3.50	2.36
21(02) Repair & Maintenance	7.91	6.13
26 Implementation of Official Language	0.01	0
34(03) Other items (charged)	200.00	0.39
34(03) Other items (voted)	857.26	832.15
45 POL	16.20	11.89
97-97 Hire charges of electric vehicles	45.50	30.21

Grand Total	3188.96	3121.16
(b) 2043-00-001-94 Computerization, O/o the Commissioner of State Tax (NP-V)		
02 Wages	9.02	8.45
17 Minor Works	0.06	0
18 Maintenance	0.12	0
19 M&E	263.00	257.31
34 (03) Other Items (N-V)	1.00	0
Grand Total	273.2	265.76
(c) 2043-00-001-92 Public Awareness & Capacity Development (Plan Voted)		
	400.00	169.92
(d) 2043-00-001-93 IT Infrastructure Development (Plan Voted)		
	1493.00	1026.49
(e) 2043-00-101-99 Law Offices (NP-V)		
1 Pay	343.50	312.49

2 DA	29.66	63.28
3 HRA	14.87	26.39
4 MRI	4.61	4.58
5 Other Allowances	5.00	2.28
Total	397.64	409.02
02 Wages		
1 Pay	6.94	8.45
2 DA	0.56	1.75
3 Other Allowances	0.20	0.22
4 Consolidated pay	0.01	0
5 Daily wages	0.01	0
Total	7.72	10.42
04 Travel Expenses		
04(1) Tour TA	0.75	0.32
04(2) Transfer TA	0.23	0.03

04 (4) LTC	0.15	0
Total	1.13	0.35
05 Office Expenses		
05 (1) Water charges	0.01	0
05(3) Telephone Charges	0.60	0.27
05(4) Other Items	0.99	0.81
Total	1.6	0.08
06 RRT	1.15	1.13
26 Implementation of Official Language	0.01	0
67 Basic Amenities to Public	1.00	0
2043-00-911-99-00-00-00 NV	0.01	0
Grand Total	410.26	422
(f) 2043-00-101-97 GST Offices (NP-V)		
01 Salaries		
1 Pay	28820.02	24673.21
2 DA	2298.37	4889.37

3 HRA	1008.40	1805.62
4 MRI	56.74	56.31
5 Other Allowances	355.20	198.23
Total	32538.73	31622.74
02 Wages		
1 Pay	277.96	287.27
2 DA	22.24	59.90
3 Other Allowances	8.00	9.34
4 Consolidated pay	12.10	24.35
5 Daily wages	293.06	318.52
Total	613.36	699.38
04 Travel Expenses		
04(1) Tour TA	64.13	39.89
04(2) Transfer TA	5.00	3.10
04 (4) LTC	6.50	0.36

Total	75.63	43.35
05 Office Expenses		
05 (1) Water charges	6.25	5.25
05(2) Electricity Charges	14.00	10.32
05(3) Telephone Charges	43.00	34.07
05(4) Other Items	87.64	76.41
Total	150.89	126.05
06 RRT	185.00	177.82
15 Secret Service Expenditure	7.00	7.00
17 Minor Works	18.00	13.63
18 Maintenance	5.00	3.23
21(02) Repair & Maintenance	81.01	79.37
26 Implementation of Official Language 0.01 0	0.01	0.01
34(03) Other items (charged)	27.00	0
34(03) Other items (voted)	61.63	46.22
39 Rewards	0.01	0
45 POL	290.00	287.91

67 Basic Amenities to Public 169 9.21	100.00	0
2043-00-101-97-00-97-00	0.01	0
Grand Total	34153.28	33106.71
(g) 2043-00-101-94 Computerization, GST Offices (NP-V)		
02 Wages	0.01	0
17 Minor Works	0.01	0
18 Maintenance	0.01	0
19 M&E	10.00	9.67
34 (03) Other Items (NP-Voted)	6.50	6.49
Total	16.53	16.16
4959-01-051-75-00-16-00-N-V	30.00	29.98
6802-02-190-99-00-00-00-N-V	1000.00	0

