

STATE GOODS AND SERVICE TAX DEPARTMENT
KERALA

ADMINISTRATION REPORT
2018-19

COMMISSIONER

Dr. Rajan N Khobragade IAS
(1-4-2018 to 17-12-2018)

Smt. Tinku Biewal IAS
(17-12-2018 to 31-3-2019)

Joint Commissioner - 1

Sri. D Balamurali IAS
(01-4-2018 to 15-5-2018)

Additional Commissioner

Smt. A. Shainamol IAS
(16-5-2018 to 31-3-2019)

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CHAPTER-I

A. ADMINISTRATIVE SET UP OF THE STATE GOODS AND SERVICE TAX DEPARTMENT DURING THE YEAR 2018-19

The State Goods and Service Tax Department is the major revenue earning department of the State of Kerala.

Dr. Rajan N Khobragade IAS was in charge of the Commissioner from 1-4-2018 to 17-12-2018, and Smt. Tenku Biswal IAS from 17-12-2018 to 31-3-2019.

To assist the Commissioner in the routine work connected with the administration of the Department there were one Additional Commissioner (IAS cadre), One Joint Commissioner (General), One Joint Commissioner (Audit & Inspection), One Joint Commissioner (Law), One Deputy Commissioner (Internal Audit), Two Assistant Commissioners (AC I & AC II), One Assistant Commissioner (Legal Wing), One Inspecting Assistant Commissioner (A&I), One Statistical Officer from the Statistics Department and a Finance Officer from Government.

District level administration of Commercial Tax offices is exercised through 15 Deputy Commissioners as detailed below.

1. Deputy Commissioner, Thiruvananthapuram – Thiruvananthapuram District.
2. Deputy Commissioner, Kollam - Kollam District
3. Deputy Commissioner, Pathanamthitta - Pathanamthitta District
4. Deputy Commissioner, Alappuzha – Alappuzha District.
5. Deputy Commissioner, Kottayam – Kottayam District
6. Deputy Commissioner, Idukki – Idukki District._____
7. Deputy Commissioner, Ernakulam – Part of Ernakulam District
8. Deputy Commissioner, Mattancherry – Part of Ernakulam District
9. Deputy Commissioner, Thrissur – Thrissur District
10. Deputy Commissioner, Palakkad – Palakkad District.
11. Deputy Commissioner, Malappuram – Malappuram District
12. Deputy Commissioner, Kozhikode – Kozhikode District.
13. Deputy Commissioner, Wayanad –Wayanad District.
14. Deputy Commissioner, Kannur – Kannur District.
15. Deputy Commissioner, Kasaragod–Kasaragod District

The Deputy Commissioner in each district is the administrative head of the offices in that districts.

B. Creation of Posts. – Nil

Chapter - II

A. Note on Goods and Service Tax

Goods & Service Tax (GST) implemented in the country on 1st July 2017.

GST is a destination based tax on consumption of goods and services. It is proposed to be levied at all stages right from manufacture up to final consumption with credit of taxes paid at previous stages available as setoff. Only value addition will be taxed and burden of tax is to be borne by the final customer.

The GST replaces the following taxes.

- (a) Taxes currently levied and collected by the centre
 - (i) Central Excise duty
 - (ii) Duties of Excise (Medicinal and Toilet preparations)
 - (iii) Additional duties of Excise (goods of special importance)
 - (iv) Additional duties of Excise (Textiles and Textile products)
 - (v) Additional duties of Customs (Commonly known as CVD)
 - (vi) Special Additional Duties of Customs (SAD)
 - (vii) Service Tax
- (viii) Central surcharges and Cesses so far as they related to supply of goods and services.

- (b) State taxes subsumed under the GST
 - (i) State V.T
 - (ii) Central Sales Tax
 - (iii) Luxury Tax
 - (iv) Entry Tax (all forms)
 - (v) Entertainment and Amusement Tax (Except when levied by the local bodies)
 - (vi) Taxes on Advertisement

- (vii) Purchase Tax
- (viii) Taxes on lotteries, betting and gambling
- (ix) State surcharges and cesses so far as they relate to supply of goods and services.

Alcohol for human consumption is kept out of GST by way of definition of GST in Constitution. Five petroleum products viz. Petroleum crude, Motor spirit (petrol) high speed diesel, natural gas and aviation turbine fuel are temporarily been kept out and GST Council shall decide the date from which they shall be included in GST. Further more electricity has been kept out of GST.

The loss of revenue on the implementation of GST shall be compensated by the Government of India for five years. The calculation of base year revenue (2014-15) is as follows.

The base year revenue for a State shall be the sum of the revenue collected by the State and the local bodies during the base year, on account of the taxes levied by the respective State or Union and net of refunds, with respect to the following taxes, imposed by the respective State or Union, which are subsumed into goods and services tax, namely

- (a) the value added tax, sales tax, purchase tax, tax collected on works contract, or any other tax levied by the concerned State under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution; 74 of 1956.
- (b) the central sales tax levied under the Central Sales Tax Act, 1956;
- (c) the entry tax, octroi, local body tax or any other tax levied by the concerned State under the erstwhile entry 52 of List-II (State List) of the Seventh Schedule to the Constitution;
- (d) the taxes on luxuries, including taxes on entertainments, amusements, betting and gambling or any other tax levied by the concerned State under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the constitution;

(e) the taxes on an advertisement or any other tax levied by the concerned State under the erstwhile entry 55 of List -II (State List) of the Seventh Schedule to the Constitution.

(f) the duties of excise on medicinal and toilet preparations levied by the Union but collected and retained by the concerned State Government under the erstwhile article 268 of the Constitution;

(g) any cess or surcharge or fee leviable under entry 66 read with entries 52, 54, 55 and 62 of List-II of the Seventh Schedule to the Constitution by the State Government under any Act notified under sub-section (4), prior to the commencement of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016:

Provided that the revenue collected during the base year in a State, net of refunds, under the following taxes shall not be included in the calculation of the base year revenue for that State, namely:—

(a) any taxes levied under any Act enacted under the erstwhile entry 54 of List-II (State List) of the Seventh Schedule to the Constitution, prior to the coming into force of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016, on the sale or purchase of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption;

(b) tax levied under the Central Sales Tax Act, 1956, on the sale or purchase of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption;

(c) any cess imposed by the State Government on the sale or purchase of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and alcoholic liquor for human consumption; and

(d) the entertainment tax levied by the State but collected by local bodies, under any Act enacted under the erstwhile entry 62 of List-II (State List) of the Seventh Schedule to the Constitution, prior to coming into force of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016.

Government of India as per Office Memorandum No. S.31011/03/2014-SO(ST) P1 dated 29.08.2017, had fixed Rs. 16821.37 crore as base year revenue.

The compensation payable to the State shall be provisionally calculated and released at the end of every two month period, and shall be finally calculated for every financial year after the receipt of final revenue figure, as audited by the Comptroller and Auditor General of India.

Provided that in case any excess amount has been released as compensation to the State in any Financial year as per the audited figure of the revenue collected the excess amount so released shall be adjusted against the compensation amount payable to such State in the subsequent financial year.

B. SGST Collection

SGST Collection from April 2018 to March 2019 is given below.

| Month | SGST Collection (Rs. In Cr.) |
|----------------|------------------------------|
| April 2018 | 693.64 |
| May 2018 | 661.80 |
| June 2018 | 682.47 |
| July 2018 | 658.46 |
| August 2018 | 527.51 |
| September 2018 | 525.30 |
| October 2018 | 793.50 |
| November 2018 | 676.02 |
| December 2018 | 719.81 |
| January-2019 | 816.50 |
| February-2019 | 723.50 |
| March 2019 | 791.41 |
| TOTAL | 8269.92 |

C. IGST Received to Kerala

| Month | IGST Received (Rs. in Cr.) |
|----------------|----------------------------|
| April 2018 | 802.07 |
| May 2018 | 785.97 |
| June 2018 | 879.89 |
| July 2018 | 848.44 |
| August 2018 | 746.21 |
| September 2018 | 651.90 |
| October 2018 | 1068.43 |
| November 2018 | 1014.34 |
| December 2018 | 816.86 |
| January 2019 | 862.29 |
| February 2019 | 845.72 |
| March 2019 | 792.83 |
| TOTAL | 10114.95 |

D. GST Compensation

| Period | Compensation received (Rs in Crore) |
|------------------------------|--|
| April 2018 - May 2018 | 67.00 |
| June 2018 - July 2018 | 780.00 |
| August 2018 - September 2018 | 1033.00 |
| October 2018 - November 2018 | 195.00 |
| December 2018 - January 2019 | 479.00 |
| February 2019 - March 2019 | 978.00 |
| Total | 3532.00 |

E .GST Dealers

| | |
|------------------------------|--------|
| tax payers migrated | 234049 |
| New registration | 72158 |
| Total taxpayers under GST | 306207 |

Tejinder Arora

Commissioner

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ANNEXURE-I

A. Staff Strength

| Sl. No. | Name of Post | No. of Post |
|---------|---|-------------|
| 1 | Commissioner, IAS | 1 |
| 2 | Additional Commissioner, IAS | 1 |
| 3 | Joint Commissioner | 3 |
| 4 | Deputy Commissioner | 38 |
| 5 | Assistant Commissioner | 140 |
| 6 | Finance Officer | 1 |
| 7 | Statistical Officer | 1 |
| 8 | Senior Research Assistant | 1 |
| 9 | State Tax Officer | 557 |
| 10 | Assistant State Tax officer/Junior Superintendent | 988 |
| 11 | Research Assistant | 3 |
| 12 | Fair Copy Superintendent | 2 |
| 13 | Junior Statistical Inspector | 1 |
| 14 | Head Clerk | 52 |
| 15 | Selection Grade Typist | 101 |
| 16 | Senior Grade Typist | 102 |
| 17 | Upper Division Clerks | 635 |
| 18 | Upper Division Typists | 102 |
| 19 | Lower Division Clerks | 635 |
| 20 | Lower Division Typists | 102 |
| 21 | Confidential Assistant | 73 |
| 22 | Drivers | 130 |
| 23 | Clerical Attenders | 215 |
| 24 | Office Attendant | 784 |
| 25 | Lift Operators | 2 |
| 26 | Watchman | 2 |
| | Total | 4670 |

Name of Joint Commissioners & Deputy Commissioners

| Sl.No. | Name of the Officer | Date of Birth | Designation | District |
|--------|------------------------------|---------------|-------------------------|--------------------|
| 1 | Thyagaraja Babu.B.S | 31.05.1964 | JC(General) | Thiruvananthapuram |
| 2 | Nazarudeen.A | 15.05.1963 | JC (Audit & Inspection) | Thiruvananthapuram |
| 3 | Senil A.K.Rajan | 20.05.1965 | JC(Law) | Thiruvananthapuram |
| 4 | Mansur.M.I | 10/10/1972 | DC(IA),D/o CCT | Thiruvananthapuram |
| 5 | Syam Kumar.V | 28/03/1964 | DC (Int) | Thiruvananthapuram |
| 6 | Prasanth.Gopal | 18/02/1973 | DC (Int) | Emakulam |
| 7 | Rajesh.R | 31/05/1975 | DC (Int) | Kozhikode |
| 8 | Suresh.K | 31/05/1970 | Dy.Commr | Thiruvananthapuram |
| 9 | Suchetha.LG | 30.05.1963 | Dy.Commr | Kollam |
| 10 | Saji A Miranda | 30/05/1975 | Dy.Commr | Pathamathitta |
| 11 | Anil Kumar.S | 10/12/1970 | Dy.Commr | Alappuzha |
| 12 | Asha Latha.G.S | 02/05/1975 | Dy.Commr | Kottayam |
| 13 | Saral.A | 28/03/1970 | Dy.Commr | Idukki |
| 14 | Vinod.C.K | 20.05.1963 | Dy.Commr | Ernakulam |
| 15 | Hareendranath.K.R | 31/05/1970 | Dy.Commr | Mallanchery |
| 16 | Abilash.PA | 15/05/1976 | Dy.Commr | Thrissur |
| 17 | Fimz Kattil | 01/01/1975 | Dy.Commr | Palakkad |
| 18 | Jepson.K.J | 02.11.1971 | Dy.Commr | Malappuram |
| 19 | Bejoy T Nair | 31/05/1976 | Dy.Commr | Kozhikode |
| 20 | Anil V Nair | 14/04/1972 | Dy.Commr | Wayanad |
| 21 | Chippy Jayan | 22/01/1977 | Dy.Commr | Kannur |
| 22 | Madhu.K | 30/03/1969 | Dy.Commr | Kasaragod |
| 23 | Sunil Kumar.J | 27/05/1971 | DC(Law) | Emakulam |
| 24 | Sulaja.J.S | 22/03/1977 | DC Appeals | Thiruvananthapuram |
| 25 | Beena Bhaskar | 26/05/1977 | DC(Appeals) I | Kollam |
| 26 | Suja.V.K | 25/05/1970 | DC(Appeals) II | Kollam |
| 27 | Sabu.C.J | 31/05/1965 | DC Appeals | Kottayam |
| 28 | Suresh Kumar S Manoj | 31.07.1963 | DC(Appeals) I | Emakulam |
| 29 | Anil Kumar.T.K | 14/05/1968 | DC(Appeals) II | Emakulam |
| 30 | Shiny.O.B | 17/05/1972 | DC-Appeals) III | Emakulam |
| 31 | Deepa.K.L | 09/05/1977 | DC(Appeals) IV | Emakulam |
| 32 | Haridas.B.S | 30/05/1970 | DC(Appeals) V | Emakulam |
| 33 | Gopalakrishnan.M | 25.05.1963 | DC (Appeals) | Thrissur |
| 34 | Balakrishnan.C | 20.05.1963 | DC(Appeals) | Palakkad |
| 35 | Sunil Kumar.K | 11/04/1963 | DC(Appeals) I | Kozhikode |
| 36 | Jayarajan.PC | 08/05/1972 | DC(Appeals) II | Kozhikode |
| 37 | Anil Kumar.S | 24.05.1964 | DM, STAT | Thiruvananthapuram |
| 38 | Jaison Paul | 09/05/1967 | DM, STAT | Kottayam |
| 39 | Prajani Rajan | 31/03/1976 | DM, STAT | Emakulam |
| 40 | Arun.B | 22/11/1972 | DM, STAT | Emakulam |
| 41 | Mohammed Ashraf Appattillath | 10/12/1965 | DM, STAT | Kozhikode |

ANNEXURE - II

EXPENDITURE DURING 2017-18

(a) HEAD OF ACCOUNT - 2043-00-001-97 (N.P)

| | | (Rs in lakhs) | |
|--------------|--|------------------|----------------|
| | Item | Budget provision | Expenditure |
| 01 | Salaries | 1111.05 | 1300.79 |
| 02 | Wages | 64.25 | 36.72 |
| 04 | Travel Expenses | 32.24 | 19.29 |
| 05 | Office Expenses | 198.88 | 122.47 |
| 06 | Rent, Rate, taxes | 38.00 | 19.38 |
| 15 | Secret Service | | |
| 17 | Minor works | 6.25 | 3.90 |
| 18 | Maintenance | 4.41 | 2.95 |
| 21(1) | Motor Vehicles | 5.52 | 5.52 |
| 21(2) | Motor Vehicles | | |
| 26 | Implementation of official language | 0.01 | 0.00 |
| 34 | Other charges (V) | 866.00 | 840.29 |
| 34 | Other charges (charged) | 31.70 | 27.61 |
| 39 | Rewards | | |
| 45 | POL | 17.33 | 13.48 |
| 88 | Public awareness and capacity building | | |
| TOTAL | | 2375.64 | 2392.30 |

(b) HEAD OF ACCOUNT - 2043-00-001-94 (N.P)

| | | (Rs in lakhs) | |
|--------------|-------------------------------------|------------------|---------------|
| | Item | Budget provision | Expenditure |
| 01 | Salaries | | |
| 02 | Wages | 6.50 | 8.01 |
| 04 | Travel Expenses | | |
| 05 | Office Expenses | | |
| 06 | Rent, Rate, taxes | | |
| 17 | Minor works | 0.06 | 0.00 |
| 18 | Maintenance | 0.12 | 0.00 |
| 19 | Machinery & Equipments | 399.90 | 253.45 |
| 21 | Motor Vehicles | | |
| 26 | Implementation of official language | | 0 |
| 34 | Other charges (V) | 22.00 | 0.65 |
| 34 | Other charges | | |
| 45 | POL | | |
| TOTAL | | 428.58 | 262.11 |

(c) HEAD OF ACCOUNT - 2048-00-101-99(NP)

(Rs in Lakhs)

| | Item | Budget provision | Expenditure |
|----|-------------------------------------|------------------|---------------|
| 01 | Salaries | 237.56 | 308.28 |
| 02 | Wages | 8.51 | 14.71 |
| 04 | Travel Expenses | 0.99 | 0.79 |
| 05 | Office Expenses | 1.86 | 1.30 |
| 06 | Rent, Rate, Taxes | 1.00 | 0.74 |
| 17 | Minor works | | |
| 18 | Maintenance | | |
| 19 | Machinery & Equipments | | |
| 26 | Implementation of official language | 0.01 | 0.00 |
| 34 | Other charges (V) | | |
| | TOTAL | 249.93 | 325.82 |

(d) HEAD OF ACCOUNT - 2048-00-101-97(NP)

(Rs in lakhs)

| | Item | Budget provision | Expenditure |
|-------|--|------------------|-----------------|
| 01 | Salaries | 23744.65 | 23205.74 |
| 02 | Wages | 83.60 | 537.60 |
| 04 | Travel Expenses | 93.43 | 82.87 |
| 05 | Office Expenses | 297.29 | 178.03 |
| 06 | Rent, Rate, Taxes | 152.00 | 143.43 |
| 15 | Secret Service | 5.00 | 0.71 |
| 17 | Minor works | 18.76 | 18.17 |
| 18 | Maintenance | 8.81 | 5.00 |
| 21(1) | Motor Vehicles | 100.28 | 63.63 |
| 21(2) | Motor Vehicles | | |
| 26 | Implementation of official language | 0.01 | 0.00 |
| 34 | Other charges (V) | 180.00 | 32.55 |
| 34 | Other charges (charged) | 30.00 | 0.75 |
| 39 | Rewards | 0.01 | 0.00 |
| 45 | POL | 282.67 | 245.19 |
| 88 | Public awareness and capacity building | | |
| | TOTAL | 25006.50 | 24513.67 |

(e) HEAD OF ACCOUNT - 2043-00-001-94(NP)

(Rs in lakhs)

| | Item | Budget provision | Expenditure |
|----|------------------------|------------------|--------------|
| 02 | Wages | 5.50 | 0.16 |
| 17 | Minor works | 0.06 | 0.03 |
| 18 | Maintenance | 0.12 | 0.00 |
| 19 | Machinery & Equipments | 400.00 | 4.44 |
| 34 | Other charges (V) | 22.00 | 5.51 |
| | Total | 427.68 | 10.14 |

(f) HEAD OF ACCOUNT - 2043-00-001(P)

| | Item | Budget provision | Expenditure |
|----|---|------------------|----------------|
| 92 | Public awareness and capacity development | 750.00 | 319.74 |
| 93 | IT Infrastructure development | 1300.00 | 902.98 |
| | Total | 2050.00 | 1222.72 |

(g) HEAD OF ACCOUNT - 4059-01-051-75-16 (N.P)

(Rs in lakhs)

| | Item | Budget provision | Expenditure |
|----|--------------|------------------|-------------|
| 16 | Loan to BPCL | 750.00 | 0 |
| | Total | 750.00 | 0 |

(h) HEAD OF ACCOUNT - 6802-02-190-99 (N.P)

(Rs in lakhs)

| | Item | Budget provision | Expenditure |
|----|--------------|------------------|-----------------|
| 99 | Loan to BPCL | 11000.00 | 10965.95 |
| | Total | 11000.00 | 10965.95 |

ABSTRACT

(Rs in lakhs)

| | Item | Budget provision | Expenditure |
|-------|---|------------------|-----------------|
| 01 | Salaries | 25093.26 | 24814.81 |
| 02 | Wages | 178.36 | 597.20 |
| 04 | Travel Expenses | 126.66 | 102.95 |
| 05 | Office Expenses | 498.03 | 301.80 |
| 06 | Rent, Rate, Taxes | 191.00 | 163.56 |
| 15 | Secret Service | 5.00 | 0.71 |
| 16 | Major Works | 750.00 | 00 |
| 17 | Minor works | 25.12 | 22.00 |
| 18 | Maintenance | 13.46 | 7.95 |
| 19 | Machinery & Equipments | 799.9 | 257.89 |
| 26 | Implementation of official language | 0.03 | 0 |
| 21(1) | Motor Vehicles | 105.80 | 69.15 |
| 21(2) | Motor Vehicles | 0 | |
| 34 | Other charges (V) | 1090.00 | 879.00 |
| 34 | Other charges (charged) | 61.70 | 28.36 |
| 39 | Rewards | 0.01 | 00 |
| 45 | POL | 300 | 258.67 |
| 92 | Public awareness and capacity development | 750 | 319.74 |
| 93 | IT Infrastructure development | 1300 | 902.98 |
| 99 | Loan to BPC | 11000 | 1065.95 |
| | | | |
| | TOTAL | 42288.00 | 39692.71 |