

**STATE GOODS AND SERVICES TAX DEPARTMENT
KERALA**

**ADMINISTRATION REPORT
2019-20**

COMMISSIONER

Smt. Tinku Biswal IAS
(1-4-2019 to 16-11-2019 FN)

Sri Anand Singh IAS
(16-11-2019 FN to 31-3-2020)

Additional Commissioner

Smt. A. Shainamol IAS
(01.04.2019 to 26.08.2019)

Sri. B.S.Thyagaraja Babu
(Joint Commissioner - in-charge)
(26.08.2019 to 09.10.2019)

Joint Commissioner

Sri. Imbasekhar IAS
(09.10.2019 to 12.03.2020)

Special Commissioner

Dr. S. Karthikeyan IAS
(12.03.2020 to 31.03.2020)

Additional Commissioner

Sri Mohammed Y Saifulla K. IAS
(27.06.2019 to 12.08.2019)

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CHAPTER-I

A. ADMINISTRATIVE SET UP OF THE STATE GOODS AND SERVICES TAX DEPARTMENT DURING THE YEAR 2019-20

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

Smt. Tinku Biswal IAS was in charge of the Commissioner
from 1-4-2019 to 16-11-2019 FN and
Sri. Anand Singh IAS from 16-11-2019 FN to 31-3-2020.

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

As the Central legislation of GST Act, 2017 has been adopted by State of Kerala [Kerala GST Act, 2017 (ACT 20 of 2017)], (the Central as well as the States empowers the respective Governments to appoint officers as per requirements to administer the GST regime.) Consequently, 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 18.07.2017. Orders ^{W/O} also issued re-designating ~~the~~ officers ^{of} as 'proper officers' vide G. O. (P) No. 94/2017/Taxes dated 29.07.2017 and G.O.(MS)No.27/2017/TAXES dated 10/03/2020 with a view of keeping in parity with rules 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
Additional Commissioner	Special Commissioner of State Tax
Joint Commissioner	Additional Commissioner of State 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, Superintendent, Sales Tax Officer, Agricultural Income Tax, Sales Tax Officer	State Tax Officer
Assistant Commercial Tax Officer, Assistant Sales Tax Officer, Commercial Tax Inspector, Intelligence Inspectors, Check post Inspector, Junior Superintendent	Assistant State Tax Officer

Posts shifted.

NIL.

Abolition of posts.

NIL

Other administrative measures.

As the GST Act mandates to ensure free movement of goods, the erstwhile check posts were abolished. But, verification of e-way bill has become necessary in order to check the genuineness of goods transported. Against this background, on the direction of Government, the State GST Department has constituted Surveillance Squads in border areas of the State as per the departmental proceedings no A2-900/2018/CT dated 31.07.2018.

To facilitate effective checking of intra-state movement of goods, it was decided to reorganise the squad formations as per the proceedings no. CT/1142/2019-A2 dated 17/08/2019 by creating 75 new 24X7 Mobile Squads and 20 Surveillance Squads. The squad formations constituted vide proceedings dated 31.07.2018 has also been dispensed with in this regard.

In order to determine and investigate potential tax fraud cases, Cyber Forensic wing has been constituted vide departmental proceedings No.CT/5556/2017/A1 DATED 02/08/2019.

District level administration of State Goods & Services Tax offices is exercised through 15 Joint Commissioners as detailed below.

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

The Joint Commissioners in each district is the administrative head of the offices in that districts.

B. Creation of Posts

In addition to the existing ex-cadre post of Additional Commissioner, State Goods and Services Tax Department, another ex-cadre post of Additional Commissioner, State Goods and Services Tax Department was created for a period of one year in the Senior Time Scale of IAS in level 11 in the Pay Matrix Table (Pay Range Rs.67700 – 708700) as per G.O.(Rt)No.3438/2019/GAD dated 13/06/2019 and the said post of Additional Commissioner, State Goods and Services Tax Department was declared equivalent in status and responsibility to the cadre post of Joint Secretary to Government in the Senior Time Scale of IAS under Rule 12 of IAS (Pay) Rules, 2016. Shri. Mohammed Y. Safirulla K. IAS (KL 2010), District Collector, Ernakulam was transferred and posted as Additional Commissioner, State Goods and Services Tax Department against the ex-cadre post created above.

Chapter - II

① A. Imports ^{through} changes bring about as per Kerala Finance Act, 2019 is detailed hereunder-

1. Kerala Surcharges on Taxes Act, 1967 (11 of 1967)

Section 3A substituted : re-introduce Amnesty Scheme for settlement of arrears under Kerala Surcharges on Taxes Act.

2. Kerala Money-Lenders Act, 1958 (35 of 1958)

Sub-Section(1) of Section 7 has been substituted : Interest leviable under Section 7 has been limited to 18% simple interest per annum and 2% processing charges.

3. Kerala General Sales Tax Act, 1963 (15 of 1963)

(i) A proviso has been inserted after sub-clause (ii) of Sub Section(2) of Section 5 : Transfer of disposal of foreign liquor by a dealer in foreign liquor as per the orders of the Excise Department pursuant to the Abkari policy of the Government for the year 2014-2015 has been made exempted from levy of Sales Tax.

(ii) A proviso has been inserted to Sec. 7: The calculation under Sub-Clause (b) of Clause (ii) is made not applicable in case of bar attached hotels whose FL-3 licences issued under the Abkari Act, 1077 (1 of 1077) was cancelled and was converted to FL-11 licences in pursuance of the Abkari Policy of the Government for the year 2014-15 and such FL-11 licences had conducted business under such licence for a full financial year.

(iii) Section 23B has been substituted : reintroduced Amnesty Scheme

(iv) Amendment to Sl. No. 2 to the schedule : rate of tax on foreign liquor has been increased by 2%.

4. Kerala Agricultural Income Tax Act, 1991 (15 of 1991)

Section 37C has been substituted: reintroduced Amnesty Scheme.

5. Kerala Value Added Tax Act, 2003 (30 of 2004)

(i) Amendment in item No. (v) of sub of Sub Section (4) of Section: enable a Bench constituting of two or more members other than the Chairman of the Appellate Tribunal or the Judicial Officer not below the rank of District Judge of the Additional Appellate Tribunal to dispose of any case where the amount of tax or penalty disputed in appeal does not exceed five lakhs rupees.

(ii) Inserted Sec. 25AA : General disciplines related to assessment under this Act has been introduced.

(iii) Amendment in Sec. 25E: Due date for filing application to opt Amnesty scheme for presumptive dealers and last date for payment under the scheme has been extended.

(iv) Section 31A substituted: re-introduced Amnesty Scheme under VAT Act.

(v) Amendment in Section 31B : Due date for filing application to opt Amnesty Scheme for dealers in arecanut has been extended.

(vi) Amendment in Sub-Section (2) to Section 42: Due for submitting application for revision of return has been extended.

6. Section 12 of Kerala Finance Act: Introduced Amnesty Scheme for settle the arrears under the repealed Kerala Tax on Luxuries Act, 1976 (32 of 1976)

7. Section 13 of Kerala Finance Act: If the total receipts as per the return filed by the proprietor under the repealed Act for a year is rupees five lakhs or below, the assessment of such proprietor pending as on 1st April, 2019, shall be deemed to have been completed.

8. Section 14 of Kerala Finance Act : Introduced Kerala Flood Cess.

9. Important changes bring about as per the Kerala State Goods and Services Tax (Amendment) Ordinance, 2019 is detailed hereunder.

1. Amend clause (4) of Section 2 of the Kerala State Goods and Services Tax Act to insert the words "the National Appellate Authority for Advance Ruling" in the definition of "adjudicating authority" so as to exclude that authority from the definition of adjudicating authority.

2. Amend Section 10 of the Kerala State Goods and Services Tax Act so as to provide alternative composition scheme for supplier of services or mixed suppliers (not eligible for the earlier composition scheme) having an annual turnover in preceding financial year up to rupees fifty lakhs.

3. Amend Section 22 of Kerala State Goods and Services Tax Act so as to provide for higher threshold exemption limit from rupees twenty lakhs to such amount not exceeding rupees forty lakhs in case of supplier who is engaged exclusively in the supply of goods.

4. Amend Section 25 of the Kerala State Goods and Services Tax Act so as to provide for mandatory Aadhaar submission or authentication for persons who intend to take or have taken registration under the said Act in such manner as may be notified by the Government or the recommendations of the Council.

amended

5. Inserted a new Section 31A in the Kerala State Goods and Services Tax Act, to provide that supplier shall mandatorily offer facility for digital payments to his recipient.

6. Amend Section 39 of the Kerala State Goods and Services Tax Act, so as to provide for furnishing of annual returns and for quarterly payment of tax by tax payer who opts for composition levy and to provide for certain other category of tax payers, an option for quarterly and monthly payments under the proposed new return filing system.

7. Amend Section 44 of the Kerala State Goods and Services Tax Act, so as to empower the Commissioner to extend the due date for furnishing annual return and reconciliation statement.

8. Amend Section 49 of the Kerala State Goods and Services Tax Act, so as to provide facility to the taxpayer to transfer an amount from one head to another in the electronic cash ledger.

9. Amend Section 56 of the Kerala State Goods and Services Tax Act, so as to provide for charging interest only on the net cash tax liability, except in those cases where tax is paid subsequent to initiation of any proceedings under Sec. 73 or 74 of the Act.

10. Amend Section 58 of the Kerala State Goods and Services Tax Act, so as to empower the Commissioner to extend the due date for furnishing of monthly and annual statement by the person collecting tax source.

11. Insert a new Section 53A in the Kerala State Goods and Services Tax Act, so as to provide for transfer of amount in the electronic cash ledger between the Centre and States as a consequence of the new facility given to the tax payer under Section 49.

12. Amend Section 74 of the Kerala State Goods and Services Tax Act, so as to empower the Central Government to disburse refund amount to the tax payers in respect of refund of State taxes.

13. Amend clause(a) of Section 95 of the Kerala State Goods and Services Tax Act, so as to include "the National Appellate Authority for Advance Ruling" in the definition of "advance ruling". It also seeks to insert clause(f) Section 95 of the Kerala State Goods and Services Tax Act to define "National Appellate Authority".

14. Insert new Sections 101A in the Kerala State Goods and Services Tax Act provided that the National Appellate Authority for Advance ruling constituted under Section 101A of the Central Goods and Services Tax Act, 2017 shall be deemed to be the National Appellate Authority for Advance ruling under Kerala State Goods and Services Tax Act. The proposed new section 101A under Central Goods and Services Tax Act, 2017 seeks to provide for constitution of the National Appellate Authority for Advance Ruling. It also provides for qualification, appointment, tenure;

conditions of services and manner of removal of the President and Members of the National Appellate Authority.

15. Amend Section 102 of the Kerala State Goods and Services Tax Act so as to bring the National Appellate Authority within the ambit of that section to empower it to rectify its advance ruling.

16. Amend Section 103 of the Kerala State Goods and Services Tax Act so as to provide that the advance ruling pronounced by the National Appellate Authority shall be binding on the applicants, being distinct persons and all registered persons having the same Permanent Account Number and on the concerned officers or the jurisdictional officers in respect of the said applicants and the registered persons having the same Permanent Account Number. It also provides that the ruling shall be binding unless there is a change in law or facts.

17. Amend Section 104 of the Kerala State Goods and Services Tax Act to provide that advance ruling pronounced by the National Appellate Authority shall be void where the ruling has been obtained by fraud or suppression of material facts or misrepresentation of facts.

18. Amend Section 105 of the Kerala State Goods and Services Tax Act to provide that the National Appellate Authority shall have all the powers of a civil court under the Code of Civil Procedure, 1908 for the purpose of exercising its powers under the Act.

19. Amend Section 106 of the Kerala State Goods and Services Tax Act to provide that the National Appellate Authority shall have power to regulate its own procedure.

20. Amend Section 171 of the Kerala State Goods and Services Tax Act to insert new sub-section(2A) therein so as to empower the Authority specified under sub-section(2) thereof to impose penalty equivalent to ten per cent of the profiteered amount.

B. Note on Goods and Services Tax

Goods & Services 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 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 VAT
- (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.] (v)

✓ 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 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 68 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.

C. SGST Collection

SGST Collection from April 2019 to March 2020 is given below.

Month	SGST Collection (Rs. In Cr.)
April 2019	828.09
May 2019	725.19
June 2019	809.93
July 2019	756.61
August 2019	765.00
September 2019	686.03
October 2019	764.37
November 2019	817.22
December 2019	801.53
January 2020	932.82
February 2020	845.26
March 2020	721.16
TOTAL	9453.21

D.IGST Received to Kerala

Month	IGST Received (Rs. In Cr.)
April 2019	871.16
May 2019	849.30
June 2019	921.51
July 2019	911.58
August 2019	815.65
September 2019	834.65
October 2019	731.46
November 2019	854.27
December 2019	729.85
January 2020	816.91
February 2020	807.83
March 2020	781.84
TOTAL	9928.21

E. GST Compensation

Period	Compensation received (Rs in Crore)
April 2019 – May 2019	862.00
June 2019 – July 2019	1284.00
August 2019- September 2019	1597.00
October 2019	854.04
November 2019	651.96
February 2020	2048.54
March 2020	813.46
Total	8111.00

Commissioner

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23/8/2021

ANNEXURE-I

A. Staff Strength

I. Number of Sanctioned Posts.

Sl. No.	Designation	Sanctioned strength	Remarks
A Sanctioned post of the department			
1	Commissioner of State Tax	IAS - 1	
2	Additional Commissioner of State Tax	IAS -1	
3	Additional Commissioner of State Tax	IAS -1	Ex-cadre post created vide as per G.O.(Rt) No.3438/2019/ GAD dated 13/06/2019
4	Joint Commissioner of State Tax	3	
5	Deputy Commissioner of State Tax	38	25% of the posts is in HG
6	Assistant Commissioner of State Tax	140 (including the strength earmarked for KAS)	1/3rd is in Higher Grade
7	State Tax Officer	557	25% of the posts is in HG
8	Assistant State Tax Officer	981	1/3 rd is in Higher Grade
B Posts held by personnel of other Departments			
9	Finance Officer	1	
10	Statistical Officer	1	
11	Senior Research Assistant	1	
12	Research Assistant	1	
13	Junior Statistical Inspector / Statistical Assistant Grade-I	1	

C Common category posts

14	Fair Copy Superintendent	2	
15	Head Clerk	52	
16	Typist Selection Grade	101	
17	Typist Senior Grade	102	1:1:1 ratio is maintaining
18	Upper Division Typists	102	
19	Lower Division Typists	102	
20	Upper Division Clerks	635	
21	Lower Division Clerks	635	
22	Confidential Assistant Sel. Grade.	18	
23	Confidential Assistant Senior Grade	18	1:1:1 ratio is maintaining
24	Confidential Assistant Grade-I	18	
25	Confidential Assistant Grade-II	18	
26	Driver Sel. Grade.	4	10% of the Senior Grade
27	Driver Senior Grade	39	
28	Driver Grade-I	43	1:1:1 ratio is maintaining
29	Driver Grade-II	45	
30	Clerical attendant	215	2:1 Higher Grade promotion is maintaining
31	Office attendant	802	2:1 Higher Grade promotion is maintaining
32	Lift Operator	1	
33	Watchman	2	
TOTAL		4682	

B. Details of Joint Commissioners, Deputy Commissioners and Assistant Commissioners.

Additional Commissioners (Renamed post of Joint Commissioners)

1	Thyagaraja Balakrishnan	B.S	Joint Commissioner (C)	Headquarters
2	Syamkumar.V		Joint Commissioner (A&I)	Headquarters
3	Senil A.K.Rajan		Joint Commissioner (Law)	Headquarters

Joint Commissioners (Renamed post of Deputy Commissioner)

	Name of the Officer	Designation	District
1	Mansur M.I.	DC (IA), O/o CST	Thiruvananthapuram
2	Suresh.K	DC (Int)	Thiruvananthapuram
3	Kiranlal P.S	DC	Thiruvananthapuram
4	Sulaja J.S.	DC Appeals	Thiruvananthapuram
5	Anilkumar.S	DM. STAT	Thiruvananthapuram
6	Beena Bhaskar	DC (Appeals) I	Kollam
7	Suja V.K	DC (Appeals) II	Kollam
8	Saji A. Miranda	Dy. Commr.	Kollam
9	Kala A. Pillai	Dy. Commr.	Pathanathitta
10	V.G. Reghunathan	Dy. Commr.	Alappuzha
11	Saraf.A	DM. STAT	Kottayam
12	Sabu C.J	DC Appeals	Kottayam
13	Ashalatha.G.S	Dy. Commr.	Kottayam
14	Makkay C.P.	Dy. Commr.	Idukki
15	Prasanth Gopal	DC (Int)	Ernakulam
16	Shiny.O.B	Dy. Commr.	Ernakulam
17	Sunil Kumar J	DC (Law)	Ernakulam
18	Anil Kumar.T	DC (Appeals) I	Ernakulam
19	Jaison Paul	DC (Appeals) II	Ernakulam
20	B.R. Vijaya Mohan	DC (Appeals) III	Ernakulam
21	Deepa.K.L	DC (Appeals) IV	Ernakulam
22	Haridas B.S.	DC (Appeals) V	Ernakulam
23	Prajani Rajan	DM. STAT	Ernakulam

24	Arun B	DM. STAT	Ernakulam
25	Harindranath K.	Dy. Commr.	Mattancherry
26	Abhilash P.A	Dy. Commr.	Thrissur
27	Rajesh R	DC (Appeals)	Thrissur
28	Jepson, K.J	DC (Appeals)	Palakkad
29	B. Premod	Dy. Commr.	Palakkad
30	Sini C.P	Dy. Commr.	Malappuram
31	Firoz Kattil	DC (Int)	Kozhikode
32	Chippy Jayan	DC (Appeals) I	Kozhikode
33	Jayarajan.P.C	DC (Appeals) II	Kozhikode
34	Mohammed Ashraf Appottilat	DM. STAT	Kozhikode
35	Bejoy T.Nair	Dy. Commr.	Kozhikode
36	Anil V. Nair	Dy. Commr.	Wayanad
37	Sreevalsa R.F	Dy. Commr.	Kannur
38	Madhu.K	Dy. Commr.	Kasaragod

Deputy Commissioners (Renamed post of Assistant Commissioner)

	Name of the Officer	Designation	District
1	Hariprasad A.	AC I O/o CST	TVPM
2	Sindhu L.	AC II O/o CST	TVPM
3	Sheela K.K.	AC III	TVPM
4	Veena A.B.	IAC (Audit & Inspection) O/o CST	TVPM
5	Santhosh Kumar R.	AC (Legal Wing) O/o CST	TVPM
6	Mini.V.S.	AC 1 (Internal Audit) O/o CST	TVPM
7	Preetha G. Nath	AC 2 (Internal Audit) O/o CST	TVPM
8	Pradeep C. L.	AC 3 (Internal Audit) O/o CST	TVPM
9	Jayasankar P.	AC 4 (Internal Audit) O/o CST	TVPM
10	K. Babu	AC 5 (Internal Audit) O/o CST	TVPM
11	Anuraj V.G (Deputed to work as AC(Law)-II, Ernakulam)	AC 6 (Internal Audit) O/o CST	TVPM
12	Mary K. L.	AC 7 (Internal Audit) O/o CST	TVPM

13	Ajeesh Kumar K.	AC 8 (Internal Audit) O/o CST	TVPM
14	Simon P.J.	AC 9 (Internal Audit) O/o CST	TVPM
15	Sivarajan P.S.	AC 10 (Internal Audit) O/o CST	TVPM
16	Shahul Hameed K.	IAC (Commercial Investigation & ITMC)	TVPM
17	Chandrasekhar A.R.	AC I. (Economic Intelligence) O/o CST	TVPM
18	Ram Kumar S	AC 11 (Economic Intelligence) O/o CST	TVPM
19	Hari Kumar S	AC (Appeals)	TVPM
20	Vijayakumar D. (Jr)	AC (Training)	TVPM
21	Sribindu K	L.O, Thiruvananthapuram	TVPM
22	Jays Kumar:K (Sr)	AC (WC)	TVPM
23	Manu B	AC 1, Special Circle, Tvpm.	TVPM
24	Sajith.P.S	AC 2, Special Circle, Tvpm.	TVPM
25	Salu Kumar S	AC 3, Special Circle, Tvpm.	TVPM
26	Shine S	IAC, Tvpm.	TVPM
27	Lena.S	IAC, Neyyatinkara	TVPM
28	Sailendran.V	IAC (Intelligence)	TVPM
29	Surjith.C.R.K	IAC (Investigation Branch)	TVPM
30	Baburaj.C	AC 1, Special Circle, Kollam	KLM
31	Jyothi Josephine.D	AC 2, Special Circle, Kollam	KLM
32	Tharun Roy.Y	AC 3, Special Circle, Kollam	KLM
33	Renjith Krishnan S	AC 1, Special Circle, Kottarakkara	KLM
34	Latha A. Pilla	AC 2, Special Circle, Kottarakkara	KLM
35	Anil Kumar B	AC	KLM
36	Irshad H	IAC (Intelligence)	KLM
37	Mariamuna Abraham	IAC, Kottarakkara	KLM
38	Anju S Nair	AC (Appeals)	KLM
39	Hussainkoya.A.R	AC 1. Special Circle, Alappuzha	ALP
40	Prabudhan P.K	AC 2, Special Circle, Alappuzha	ALP
41	Shiji K.K	IAC	ALP
42	Nanda Kumar S	AC (Intelligence)	ALP
43	Prasanna.S	AC (Appeals)	ALP

44	Vijilal V	IAC	PTA
45	Jayanarayan.R	IAC(D)	PTA
46	Subhash R. Pillai	AC(Appeals)	PTA
47	Ajitha Salam.C.A	I.O. Kottayam	KTM
48	Rajendran K.	AC 1, Special Circle, Kottayam	KTM
49	Liasamina Varghese	AC 2, Special Circle, Kottayam	KTM
50	Jossy joseph	AC 3, Special Circle, Kottayam	KTM
51	Mini Mary Thomas	IAC	KTM
52	Arun.R	IAC (Intelligence)	KTM
53	K. Radhakrishnan	IAC, Pala	KTM
54	Siby Joseph	AC(Appeals)	KTM
55	Johnson P.G	IAC(Intelligence)	IDU
56	George K.Varghese	IAC	IDU
57	Jessamma Thomas	AC Special Circle, Thodupuzha	IDU
58	Sheela S.Solomon	Secretary Sales Tax Appellate Tribunal	EKM
59	Veena Krishnan	LO, Ernakulam	EKM
60	Saju Nambaden	AC(Law) I	EKM
61	Sathian A K	AC 1 (WC)	EKM
62	Suresh Babu K	AC 2 (WC)	EKM
63	Anitha.K	AC 3 (WC)	EKM
64	Binoma Churchill	AC 1, Special Circle I, Ernakulam	EKM
65	Rajan V.N	AC 2, Special Circle I, Ernakulam	EKM
66	K.B. Mohamed Basheer	AC 3, Special Circle I, Ernakulam	EKM
67	G. Lorence	AC 4 Special Circle I, Ernakulam	EKM
68	P.S. Jose	AC 5, Special Circle 1, Ernakulam	EKM
69	Aseem.S.R	AC 1, Special Circle II, Ernakulam	EKM
70	Jhancy C.J	AC 2, Special Circle II, Ernakulam	EKM
71	Bindu P R	AC 3, Special Circle II, Ernakulam	EKM

72	Anil Kumar.G (Jr)	AC 4 Special Circle Ernakulam	II, EKM
73	Bindu Praasad K	AC 5, Special Circle Ernakulam	II, EKM
74	Badusha.M	AC 6, Special Circle Ernakulam	II, EKM
75	Abey Oommen Kurien	AC 7, Special Circle Ernakulam	II, EKM
76	Pradeep.K	AC 8, Special Circle Ernakulam	II, EKM
77	Shiju Purushothaman P.	AC 1, Special Circle Ernakulam	III, EKM
78	Issac Benjamin (Deputed to work as Asst. Commr-4, WC, Ernakulam.)	AC 2, Special Circle Ernakulam	III, EKM
79	Anil Kumar.G	AC 3, Special Circle Ernakulam	III, EKM
80	Robby Chandy	AC 4, Special Circle Ernakulam	III, EKM
81	James Binny P.G.	AC 5, Special Circle Ernakulam	III, EKM
82	Vacant	AC 6, Special Circle Ernakulam	III, EKM
83	Anil Kumar.KS	AC	EKM
84	Mathew George	IAC (Intelligence)	EKM
85	Hemantha Kumar T.S	IAC (Investigation Branch)	EKM
86	Rajeevan Nair T.N.	AC(Appeals)-I	EKM
87	Johnson Chacko	AC(Appeals)-II	EKM
88	Seena M Vijayan	AC(Appeals)-III	EKM
89	Siraj.A	AC 1, Special Circle, Mattancherry	MTY
90	Daisy M Joseph	AC 3, Special Circle, Mattancherry	MTY
91	Rameshan.B.B	AC Special Circle (produce), Mattancherry	MTY
92	Manoj.R:S	AC 1 (Special Circle), Perumbavoor	MTY
93	Sreeramnan P.R	AC 2 (Special Circle), Perumbavoor	MTY

94	Binil.K	AC (WC)	MTY
95	Dileep Kumar.P.V	IAC	MTY
96	K.P. Kumaran	IAC, Muvattupuzha	MTY
97	Reji.S	IAC (Int.) Mattancherry	MTY
98	Jaya Kumar.K (Sr)	AC, Irinjalakuda	TSR
99	Shyla Priya V	AC(Appeals)	TSR
100	K.C. Jayadevan	AC 2, Special Circle, Thrissur	TSR
101	Suresh.A.V	AC 3, Special Circle, Thrissur	TSR
102	Agasthikutty.M.C	AC 4, Special Circle, Thrissur	TSR
103	Rajasree P.R	IAC	TSR
104	Rajeev K	IAC (Intelligence)	TSR
105	Sahar Bhanu.A	IAC, Chittur	PKD
106	Sujesh.P	AC 1, Special Circle, Palakkad	PKD
107	Thilakam M.	AC 2, Special Circle, Palakkad	PKD
108	Govindan Unni P	AC 3, Special Circle, Palakkad	PKD
109	Karunadas K.	AC 4, Special Circle, Palakkad	PKD
110	Haridasan N.	AC, Palakkad	PKD
111	Musthak Ali K	IAC (Intelligence)	PKD
112	Minigopala pilla	AC(Appeals)	PKD
113	Mansoorali K	AC 1, Special Circle, MPM Malappuram	
114	Abdul Latheef.K	AC 2, Special Circle, MPM Malappuram	
115	Malathy K	IAC	MPM
116	Mohammed Salim K	IAC (Intelligence)	MPM
117	Shibin Sandeep P	AC(Appeals)	MPM
118	Swapna.T	LO, Kozhikode	KZD
119	Madhu N.Pancier	AC 1, Special Circle I, Kozhikode	KZD
120	Sobha M	AC 2, Special Circle I, Kozhikode	KZD
121	Saritha.V	AC 3, Special Circle I, Kozhikode.	KZD
122	Abdu Rahiman K.M	AC 1, Special Circle II, Kozhikode	KZD
123	Prageeth Lal.A	AC 2, Special Circle II, Kozhikode	KZD

124	Rehana.P	AC(Appeals)	KZD
125	Arunan M.B	IAC	KZD
126	Dinesh Kumar M.	IAC (Intelligence)	KZD
127	K. Vijaya Kumar	IAC (Investigation Branch)	KZD
128	Sreekanth C. S.	IAC	WYD
129	O.A. Liskath	AC(D)	WYD
130	Rejani N.	AC(Appeals)	WYD
131	Sachik V.	AC 1, Special Circle I, Kannur	KNR
132	Abdul Raheef	AC 2, Special Circle I, Kannur	KNR
133	Jayaraj K.P	AC 3, Special Circle I, Kannur	KNR
134	Sudhakaran D.	AC	KNR
135	Sunil Kumar C.M	IAC (Intelligence)	KNR
136	Vineeth Krishna U.	AC(Appeals)	KNR
137	Sreekanthan Y.M.	AC (Special Circle)	KSD
138	Krishnan Nagar A.	IAC	KSD
139	Prabhakaran A.V.	IAC (Intelligence)	KSD
140	Kunhiraman N.K.	AC(Appeals)	KSD

ANNEXURE - II
EXPENDITURE DURING 2019-20

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

		(Rs in lakhs)	
	Item	Budget provision	Expenditure
01	Salaries	1348.55	1348.19
02	Wages	52.05	36.10
04	Travel Expenses	27.08	11.17
05	Office Expenses	155.24	139.69
06	Rent, Rate, Taxes	17.00	0.80
15	Secret Service		
17	Minor works	6.88	0.00
18	Maintenance	5.00	0.00
21(1)	Motor Vehicles	14.01	13.29
21(2)	Motor Vehicles	7.91	7.22
26	Implementation of official language	0.01	0.00
34	Other charges (V)	386.01	101.48
34	Other charges (charged)	208.17	208.93
39	Rewards		
45	POL	18.00	12.49
88	Public awareness and capacity building		
TOTAL		2245.91	1877.96

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

		(Rs in lakhs)	
	Item	Budget provision	Expenditure
01	Salaries		
02	Wages	8.50	9.87
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	300.00	247.17
21	Motor Vehicles		
26	Implementation of official language		
34	Other charges (V)		
34	Other charges (C)	10.00	0.00
45	POL		
TOTAL		318.68	257.04

(c) HEAD OF ACCOUNT - 2043-00-101-99(NP)

(Rs in Lakhs)

	Item	Budget provision	Expenditure
01	Salaries	240.82	294.08
02	Wages	17.03	6.66
04	Travel Expenses	1.13	0.60
05	Office Expenses	1.85	1.04
06	Rent, Rate, taxes	1.00	0.34
17	Minor work		
18	Maintenance		
19	Machinery & Equipments		
26	Implementation of official language	0.25	0.00
67		250.00	0.08
	TOTAL	512.08	303.40

(d) HEAD OF ACCOUNT - 2043-00-101-97(NP)

(Rs in lakhs)

	Item	Budget provision	Expenditure
01	Salaries	23628.13	23591.38
02	Wages	159.46	613.45
04	Travel Expenses	79.72	70.12
05	Office Expenses	65.80	162.11
06	Rent, Rate, taxes	149.70	144.60
15	Secret Service	5.00	1.56
17	Minor work	20.00	12.67
18	Maintenance	9.00	7.16
21(1)	Motor Vehicles		
21(2)	Motor Vehicles	105.29	73.55
26	Implementation of official language	1.00	0.00
34	Other charges (V)	100.00	29.65
34	Other charges (charged)	30.00	16.51
39	Rewards	0.01	0.00
45	POI	250.00	241.78
67	Basic Amenities to public	250.00	3.30
	TOTAL	24012.95	23967.84

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

(Rs in lakhs)

Item	Budget provision	Expenditure
02 Wages	3.50	0
17 Minor works	0.10	0
18 Maintenance	0.20	0
19 Machinery & Equipments	350.00	9.74
34 Other charges (V)	12.50	6.06
Total	366.30	15.80

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

Item	Budget provision	Expenditure
92 Public awareness and capacity development	675.00	225.07
93 IT Infrastructure development	1396.15	543.41

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

(Rs in lakhs)

Item	Budget provision	Expenditure
99 Loan to BPCL	200.00	0.00
Total	200.00	0.00

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

(Rs in lakhs)

Item	Budget provision	Expenditure
99 Loan to BPCL	1000.00	0.00
Total	1000.00	0.00