

Tax
Office of The Commissioner of State
State Goods & Services Tax Department Kerala
Tax Towers,Karamana
Thiruvananthapuram
05/04/2022

From,
Commissioner

To
Additional chief secretary
Taxes Department
Government Secretariat
Thiruvananthapuram

Sir,

Subject :Administration Report for the year 2020-21-Reg:-

Ref : Arising file

The Draft of Administration Report for the year 2020-21 is forwarded herewith for necessary action.

Yours faithfully

COMMISSIONER

Copy to:-
The Secretariat to Government,GAD

I/176346/2022

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**STATE GOODS AND SERVICE TAX DEPARTMENT
KERALA**

**ADMINISTRATION REPORT
2020-21**

COMMISSIONER OF STATE TAX : Sri. Anand Singh IAS
(01.04.2020 to 31.03.2021)

SPECIAL COMMISSIONER OF STATE TAX : Dr. S. Karthikeyan IAS
(01.04.2020 to 31.03.2021)

ADDITIONAL COMMISSIONER OF STATE TAX – I : Sri. Abraham Renn.S. IRS
(05.08.2020 to 31.03.2021)

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 2020 – 21
	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

CHAPTER – I

A. ADMINISTRATIVE SET UP OF THE STATE GOODS AND SERVICE TAXES DEPARTMENT DURING THE YEAR 2020 – 2021

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 1st 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
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

Shri. Anand Singh IAS was the commissioner from 01.04.2020 to 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 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

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	80%	115%

other than wine, imported from outside the country and has suffered duty under the Customs Act, 1962		
(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

SGST Collection F.Y 2020-21	
Month	SGST (Certified by Finance Department, GoK)crores
April, 20	114.04
May	371.09
June	736.53
July	673.86
August	594.41

September	754.39
October	822.77
November	745.40
December	842.07
January, 21	950.69
February	849.96
March	882.14
Total	8337.35
IGST Settlement	
Month	IGST Settlement(crores)
April, 20	73.47
May	326.36
June	520.64
July	872.43
August	733.74
September	938.67
October	1025.88
November	865.18
December	999.08
January, 21	1002.74
February	1017.79
March	967.09

Total	9343.07
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COMPENSATION RECEIVED 2020-21(crores)			
F.Y 2020-21	Compensation Received (Cess)	Compensation Received (Loan)	Total
	6298.52	5766.00	12064.52
GST Dealers as on 31.03.2021			
	Regular	Composition	Total
Migrated Registration	162562	22253	184815
New Registration	159457	29668	189125
Total	322019	51921	373940

COMMISSIONER

ANNEXURE – I

A. Staff Strength

1. Number of Sanctioned Posts .

Sl. No.	Designation	Sanctioned strength	Remarks
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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

I/176346/2022

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	1:1:1:1 ratio is maintaining
24	Confidential Assistant Senior Grade	18	
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	776	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	4657	

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

Additional Commissioner (Renamed post of Joint Commissioner)			
1	Senil A.K. Rajan	Addl. Commissioner (G)	Headquarters
2	K.J. Jepson	Addl. Commissioner (A&I)	Headquarters
3	Saraf A.	Addl. Commissioner (Law)	Headquarters
Joint Commissioners (Renamed post of Deputy Commissioner)			
Sl. No.	Name of the Officer	Designation	District
1	Suresh.K	JC (Enforcement) O/o CST	Thiruvananthapuram
2	Mansur M.I.	JC (IA), O/o CST	Thiruvananthapuram
3	Sabu C.J	JC (Int), Thiruvananthapuram	Thiruvananthapuram
4	Kiranlal P.S	JC, Thiruvananthapuram	Thiruvananthapuram
5	Sulaja J.S.	JC(Appeals),Thiruvananthapuram	Thiruvananthapuram
6	Anil Kumar S (Jr)	DM. STAT, Thiruvananthapuram	Thiruvananthapuram
7	Bejoy T.Nair	JC (Appeals) I, Kollam	Kollam
8	Ashalatha.G.S	JC (Appeals) II, Kollam	Kollam
9	Saji A. Miranda	JC., Kollam	Kollam
10	Kala A. Pillai	JC., Pathamathitta	Pathamathitta
11	V.G. Reghunathan	JC., Alappuzha	Alappuzha
12	Jaison Paul	DM. STAT, Kottayam	Kottayam

13	Harindranath K.R (Posted as JC (Appeals)- II, Tvm)	JC Appeals, Kottayam	Kottayam
14	Beena Bhaskar	JC, Kottayam	Kottayam
15	Makkar C.P.	JC Idukki	Idukki
16	Prasanth Gopal	JC (Int), Ernakulam	Ernakulam
17	B.R. Vijaya Mohan	JC, Ernakulam	Ernakulam
18	Sunil Kumar J	JC (Law), Ernakulam	Ernakulam
19	Anil Kumar.T.K	JC (Appeals) I, Ernakulam	Ernakulam
20	Sreekanthan V.M.	JC (Appeals) II, Ernakulam	Ernakulam
21	Anil V. Nair	JC (Appeals) III, Ernakulam	Ernakulam
22	Suja V.K	JC (Appeals) IV, Ernakulam	Ernakulam
23	Haridas B.S.	JC (Appeals) V, Ernakulam	Ernakulam
24	Prajani Rajan	DM. STAT, Ernakulam	Ernakulam
25	Arun B	DM. STAT, Ernakulam	Ernakulam
26	Deepa.K.L	JC, Mattancherry	Mattancherry
27	B. Premod	JC, Thrissur	Thrissur
28	Rajesh R	JC (Appeals), Thrissur	Thrissur
29	Jyothi Josephine.D	JC (Appeals), Palakkad	Palakkad
30	Abhilash P.A	JC., Palakkad	Palakkad
31	Sini C.P	JC, Malappuram	Malappuram
32	Firoz Kattil	JC (Int), Kozhikode	Kozhikode
33	Chippy Jayan	JC (Appeals) I, Kozhikode	Kozhikode

34	Mohammed Asharaf Appettilat	DM. STAT, Kozhikode	Kozhikode
35	Shiny.O.B	JC, Kozhikode	Kozhikode
36	Jayarajan.P.C	JC., Wayanad	Wayanad
37	Sreevalsa R.E	JC, Kannur	Kannur
38	Madhu.K	JC., Kasaragod	Kasaragod

Deputy Commissioners (Renamed post of Assistant Commissioner)

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	Tharun Roy.Y	DC III, Thiruvananthapuram	TVPM
4	Veena A.B	DC (Audit & Inspection) O/o CST	TVPM
5	Santhosh Kumar R	DC (Legal Wing) O/o CST	TVPM
6	Mini.V.S.	DC 1 (Internal Audit) O/o CST	TVPM
7	Anil Kumar B.	DC 2 (Internal Audit) O/o CST	TVPM
8	Pradeep C L	DC 3 (Internal Audit) O/o CST	TVPM
9	Asokan T.A.	DC 4 (Internal Audit) O/o CST	TVPM
10	Biju Vaidyan K (His camp office is at TVM)	DC 5 (Internal Audit) O/o CST	TVPM
11	Anuraj V.G (Deputed to work as DC(Law)-II, Ernakulam)	DC 6 (Internal Audit) O/o CST	TVPM
12	K.H. Filal	DC 7 (Internal Audit) O/o CST	TVPM

	(Posted in the Camp office at CST)		
13	Ajeesh Kumar.K	DC 8 (Internal Audit) O/o CST	TVPM
14	Simon.P.J	DC 9 (Internal Audit) O/o CST	TVPM
15	Sivarajan.P.S	DC 10 (Internal Audit) O/o CST	TVPM
16	Shahul Hameed.K	DC (Commercial Investigation&ITMC)	TVPM
17	Chandrasekhar.A.B	DC I (Economic Intelligence) O/o CST	TVPM
18	Ram Kumar S	DC II (Economic Intelligence) O/o CST	TVPM
19	Hari Kumar.S	DC(Appeals) – I, Tvpm	TVPM
20	Vineth Krishna.U	DC(Appeals) – II, Tvpm	
21	Vijayakumar K(Jr)	DC (Training), Tvpm	TVPM
22	Sribindu K	L.O, Thiruvananthapuram	TVPM
23	Jayasankar.P	DC (WC), Tvpm	TVPM
24	Manu B	DC 1, Special Circle, Tvpm.	TVPM
25	Sajith.P.S	DC 2, Special Circle, Tvpm.	TVPM
26	Sabu Kumar S	DC 3, Special Circle, Tvpm.	TVPM
27	Shine S	DC, Tvpm.	TVPM
28	Lena.S	DC, Neyyatinkara	TVPM
29	Sailendran.V	DC (Intelligence), Tvpm	TVPM
30	Surjith.C.R.K	DC (Investigation Branch), Tvpm	TVPM
31	Subhash R. Pillai	DC 1, Special Circle, Kollam	KLM
32	Rafeek A.	DC 2, Special Circle, Kollam	KLM
33	Winston S.	DC 3, Special Circle, Kollam	KLM
34	Renjith Krishnan S	DC 1, Special Circle, Kottarakkara	KLM

35	Latha A. Pillai	DC 2, Special Circle, Kottarakkara	KLM
36	Anil Kumar T	DC , Kollam	KLM
37	Irshad H	DC (Intelligence), Kollam	KLM
38	Mariamamma Abraham	DC, Kottarakara	KLM
39	Anju S Nair	DC(Appeals), Kollam	KLM
40	Hussainkoya.A.R	DC 1. Special Circle, Alappuzha	ALP
41	Letha P.J.	DC 2, Special Circle, Alappuzha	ALP
42	Shiji K.K	DC , Alappuzha	ALP
43	S.S. Sujith	DC (Intelligence), Alappuzha	ALP
44	Prasanna.S	DC(Appeals), Alappuzha	ALP
45	Vijilal V	DC , Pathanamthitta	PTA
46	Ajith P	DC(I), Pathanamthitta	PTA
47	Jayanarayan R	DC(Appeals), Pathanamthitta	PTA
48	Ajitha Salam.C.A	L.O. Kottayam	KTM
49	Abey Oommen Kurien	DC 1, Special Circle, Kottayam	KTM
50	Lissamma Varghese	DC 2, Special Circle, Kottayam	KTM
51	O.R.Prathipkumar	DC 3, Special Circle, Kottayam	KTM
52	Mini Mary Thomas	DC, Kottayam	KTM
53	Arun.R	DC (Intelligence), Kottayam	KTM
54	Rajeevan Nair T.N	DC, Pala	KTM
55	Siby Joseph	DC(Appeals), Kottayam	KTM
56	Johnson P.G	DC (Intelligence), Idukki	IDU

57	George K.Varghese	DC , Idukki	IDU
58	Jessamma Thomas	DC Special Circle, Thodupuzha	IDU
59	Sheela S.Solomon	Seretary Sales Tax Appellate Tribunal	EKM
60	Veena Krishnan	Law Officer, Ernakulam	EKM
61	Siraj A.	DC (Law)-1, Ernakulam	EKM
62	Sathian A. K.	DC 1 (WC), Ernakulam	EKM
63	Suresh Babu K	DC 2 (WC), Ernakulam	EKM
64	Anitha K	DC 3 (WC), Ernakulam	EKM
65	Binoma Churchil	DC 1, Special Circle I, Ernakulam	EKM
66	Rajan V.N	DC 2, Special Circle I, Ernakulam	EKM
67	K.B. Mohamed Basheer	DC 3, Special Circle I, Ernakulam	EKM
68	Vaheeda P	DC 4 Special Circle I, Ernakulam	EKM
69	P.S. Jose	DC 5, Special Circle I, Ernakulam	EKM
70	Aseem.S.R	DC 1, Special Circle II, Ernakulam	EKM
71	Anil Kumar T. P.	DC 2, Special Circle II, Ernakulam	EKM
72	Bindu P R	DC 3, Special Circle II, Ernakulam	EKM
73	Anil Kumar.G (Jr)	DC 4 Special Circle II, Ernakulam	EKM
74	Bindu Prasad K	DC 5, Special Circle II, Ernakulam	EKM
75	Badusha.M	DC 6, Special Circle II, Ernakulam	EKM
76	Joethi K. Stephen	DC 7, Special Circle II, Ernakulam	EKM
77	Pradeep.K	DC 8, Special Circle II, Ernakulam	EKM
78	Shiju Purushothaman	DC 1, Special Circle III, Ernakulam	EKM

	P.		
79	IssDC Benjamin (Deputed to work as Asst.Commr-4, WC, Ernakulam.)	DC 2, Special Circle III, Ernakulam	EKM
80	Anil Kumar G.	DC 3, Special Circle III, Ernakulam	EKM
81	Robby Chandy	DC 4, Special Circle III, Ernakulam	EKM
82	James Binny K.G.	DC 5, Special Circle III, Ernakulam	EKM
83	Jaya Kumar K (Sr).	DC 6, Special Circle III, Ernakulam	EKM
84	Anil Kumar K.S	DC	EKM
85	Mathew George	DC (Intelligence),Ernakulam	EKM
86	Hemantha Kumar T.S	DC (Investigation Branch), Ernakulam	EKM
87	Sunil Kumar Kuzhichalil	DC(Appeals)- I, Ernakulam	EKM
88	Johnson Chacko	DC(Appeals)- II, Ernakulam	EKM
89	Seena M. Vijayan	DC(Appeals)- III, Ernakulam	EKM
90	Shibin Sandeep P.	DC(Appeals)- IV, Ernakulam	EKM
91	George M.P.	DC(Appeals)- V, Ernakulam	EKM
92	Jaya Kumar.K (Jr)	DC 1, Special Circle, Mattancherry (Aluva)	MTY
93	Daisy M Joseph	DC 2, Special Circle, Mattancherry	MTY
94	Rameshan.B.B	DC Special Circle (produce), Mattancherry	MTY
95	Manoj.R.S	DC 1 (Special Circle), Perumbavoor	MTY
96	Sreeramanan K.R	DC 2 (Special Circle), Perumbavoor	MTY
97	Binil K.	DC (WC), Mattancherry	MTY
98	Dileep Kumar P.V	DC, Mattancherry	MTY

99	K.P. Kumaran	DC, Muvatupuzha	MTY
100	Regi.S	DC (Int.) Mattancherry	MTY
101	Saju Nambadan	DC, Irinjalakuda	TSR
102	Kumaran E.K	DC(Appeals), Thrissur	TSR
103	Shyla Priya V	DC 2, Special Circle, Thrissur	TSR
104	Suresh.A.V	DC 3, Special Circle, Thrissur	TSR
105	Agasthikutty.M.C	DC 4, Sepcial Circle, Thrissur	TSR
106	Rajasree P.R	DC, Thrissur	TSR
107	Rajeev K	DC (Intelligence)	TSR
108	Sahar Bhanu.A	DC, Chittur	PKD
109	Sujesh P	DC 1, Special Circle, Palakkad	PKD
110	Mahalakshmi S.S.	DC 2, Special Circle, Palakkad	PKD
111	Govindan Unni P	DC 3, Special Circle, Palakkad	PKD
112	Karunadas K.	DC 4, Special Circle, Palakkad	PKD
113	Abdul Latheef.K	DC, Palakkad, Palakkad	PKD
114	Musthak Ali K	DC (Intelligence), Palakkad	PKD
115	Minigopala pillai	DC(Appeals), Palakkad	PKD
116	Mansoorali K.	DC 1, Special Circle, Malappuram	MPM
117	Haridasan N.	DC 2, Special Circle, Malappuram	MPM
118	Malathy K	DC, Malappuram	MPM
119	Mohammed Salim K	DC (Intelligence), Malappuram	MPM
120	Sachith.V	LO, Kozhikode	KZD

121	Madhu N.Panciker	DC 1, Special Circle I, Kozhikode	KZD
122	Sreekanth C.V.	DC 2, Special Circle I, Kozhikode	KZD
123	Saritha V.	DC 3, Special Circle I, Kozhikode	KZD
124	K. Babu	DC 1, Special Circle II, Kozhikode	KZD
125	Prageeth Lal A.	DC 2, Special Circle II, Kozhikode	KZD
126	Rehana P.	DC(Appeals), Kozhikode	KZD
127	Swapna T.	DC, Kozhikode	KZD
128	Dinesh Kumar M.	DC (Intelligence), Kozhikode	KZD
129	K. Vijaya Kumar	DC (Investigation Branch), Kozhikode	KZD
130	K.C. Jayadevan	DC, Wayanad	WYD
131	Rajan P.R.	DC(I), Wayanad	WYD
132	G. Lorence	DC(Appeals), Wayanad	WYD
133	Sobha M	DC 1, Special Circle I, Kannur	KNR
134	Abdul Rahoof	DC 2, Special Circle I, Kannur	KNR
135	Jayaraj.K.P	DC 3, Special Circle I, Kannur	KNR
136	Sudhakaran K	DC, Kannur	KNR
137	Sunil Kumar.C.M	DC (Intelligence), Kannur	KNR
138	Kunhiraman N.K.	DC (Special Circle), Kasaragod	KSD
139	Rajan A.K.	DC, Kasaragod	KSD
140	Prabhakaran.A.V	DC (Intelligence), Kasaragod	KSD

ANNEXURE - II

EXPENDITURE DURING 2020-21 (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	1046.06	925.91
2 DA	253.55	182.49
3 HRA	57.68	51.26
4 MRI	10.50	2.20
5 Other Allowances	20.70	18.21
02 Wages		
1 Pay	3.31	3.51
2 DA	0.89	0.68
3 Other Allowances	0.06	0.15
4 Consolidated pay	2.61	0.25
5 Daily wages	30.23	29.54
04 Travel Expenses		
04(1) Tour TA	18.00	3.77
04(2) Transfer TA	1.25	0.88
04 (4) LTC	2.80	0.48
05 Office Expenses		
05 (1) Water charges	2.51	0.37
05 (2) Electricity Charges	116	115.36

05(3) Telephone Charges	12.47	12.06
05(4) Other Items	10	7.88
06 RRT	34.06	26.45
17 Minor Works	11.25	10.10
18 Maintenance	3.50	3.20
21(02) Repair & Maintenance	7.91	7.79
26 Implementation of Official Language	0.01	0
34(03) Other items (charged)	200	35.25
34(03) Other items (voted)	1094.10	1081.55
45 POL	16.20	11.87
Total	2955.65	2531.21
(b) 2043-00-001-94 Computerization, O/o the Commissioner of State Tax (NP-V)		
02 Wages	9.02	8.90
17 Minor Works	0.06	0
18 Maintenance	0.12	0
19 M&E	433.78	412.94
34 (03) Other Items (N-V)	1.00	0
Total	443.98	421.84
(c) 2043-00-001-92 Public Awareness & Capacity Development (Plan Voted)		
	473.00	251.08
(d) 2043-00-001-93 IT Infrastructure Development (Plan Voted)		
	783.82	762.74
(e) 2043-00-101-99 Law Offices (NP-V)		

1 Pay	236.37	196.54
2 DA	57.31	38.74
3 HRA	11.97	10.35
4 MRI	0.87	0.81
5 Other Allowances	4.01	3.62
02 Wages		
1 Pay	4.82	5.38
2 DA	1.16	1.05
3 Other Allowances	0.14	0.19
5 Daily wages	0.87	0
04 Travel Expenses		
04(1) Tour TA	0.75	0.58
04(2) Transfer TA	0.23	0.05
04 (4) LTC	0.15	0
05 Office Expenses		
05 Office Expenses		
05 (1) Water charges	0.01	0
05(3) Telephone Charges	0.58	0.30
05(4) Other Items	0.95	0.65
06 RRT	0.90	0.68
26 Implementation of Official Language	0.01	0
67 Basic Amenities to Public	202.90	0
2043-00-911-99-00-00-00 NV	0.01	0

Total	524.01	258.94
(f) 2043-00-101-97 GST Offices (NP-V)		
01 Salaries		
1 Pay	17719.25	15815.61
2 DA	4296.91	3095.99
3 HRA	812.00	742.37
4 MRI	40.00	37.86
5 Other Allowances	285.00	255.53
02 Wages		
1 Pay	192.06	201.10
2 DA	49.52	39.63
3 Other Allowances	5.69	9.39
4 Consolidated pay	11.34	17.23
5 Daily wages	241.96	302.99
04 Travel Expenses		
04(1) Tour TA	64.13	53.91
04(2) Transfer TA	6	2.76
04 (4) LTC	6.50	1.91
05 Office Expenses		
05 (1) Water charges	6.25	4.69
05 (2) Electricity Charges	15.38	12.27
05(3) Telephone Charges	42.17	35.87
05(4) Other Items	127.64	85.67

06 RRT	189.7.	185.26
15 Secret Service Expenditure	100.70	6.83
17 Minor Works	18.00	16.15
18 Maintenance	5	0.25
21(02) Repair & Maintenance	73.35	70.93
26 Implementation of Official Language	0.01	0
34(03) Other items (charged)	27	15
34(03) Other items (voted)	61.63	44.38
39 Rewards	0.01	0
45 POL	250	242.56
67 Basic Amenities to Public	169	9.21
2043-00-101-97-00-97-00	11.38	0
Total	24827.58	21305.35
(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	15	11.38
34 (03) Other Items (NP-Voted)	6.50	0
Total	21.53	11.38
4959-01-051-75-00-16-00-N-V	446	397.10
6802-02-190-99-00-00-00-N-V	1000	0

