



**Office of the Commissioner of State Goods and Services Tax
Department, Tax Towers, Karamana, Thiruvananthapuram**

SGST Policy Division

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File No. SGST/3176/2025-PLC9

Dated: 19-06-2025

Instructions No.10/2025-Kerala SGST

Sub: Kerala State Goods & Services Tax Department- Recovery of arrears under Kerala General Sales Tax Act - Instructions issued-reg:

Ref: Proceedings No. SGST/3176/2025-PLC9 dated 16-06-2025 of the Commissioner of State Tax

I. To expedite the arrear recovery proceedings under Kerala General Sales Tax Act, 1963, vide order referred above, the Deputy Commissioners (Arrear Recovery) and the State Tax Officers (Arrear Recovery) of the Department have been authorized to initiate revenue recovery proceedings under section 23 of the Act.

II. To streamline the arrear recovery process by the authorized officers, the following instructions are issued;

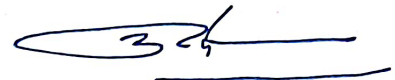
(1) The arrear recovery process shall be done in accordance with the provision envisaged under the Kerala Revenue Recovery Act 1968 and the rules thereunder.

(2) In each case, a mahassar and an inventory of goods attached shall be prepared without fail.

(3) If any goods falling under the Abkari Act are attached, they shall be

kept in a properly sealed room within the premises of the dealer and handed over to the Excise Department under proper acknowledgment for further action including sale under auction. This fact shall also be duly incorporated in the Mahassar.

(4) If the goods other than those mentioned in item (3) above are attached, they shall be disposed off in accordance with the provisions mentioned in Chapter II of the Kerala Revenue Recovery Act and Rules thereunder.



AJIT PATIL I A S
COMMISSIONER

To

All Concerned