



**PROCEEDINGS OF THE COMMISSIONER OF STATE
GOODS AND SERVICES TAX DEPARTMENT, TAX
TOWERS, KARAMANA, THIRUVANANTHAPURAM**

Present: Ajit Patil I. A. S.

Sub: Kerala State Goods and Services Tax Department-
Recovery of arrears. under Kerala General Sales Tax
Act, 1963- Authorization of officers- Orders issued:

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A significant amount of tax remains unpaid under the Kerala General Sales Tax Act, 1963, in the form of arrears. Hence, initiating stringent action to collect these arrears, especially the long-pending arrears, is essential in the interest of revenue.

Section 3 (1) of the Kerala General Sales Tax Act, 1963, empowers the Commissioner of State Tax to exercise all the powers and he shall perform all the duties conferred or imposed upon him by or under the Act. As per Section 3(1A), the Commissioner of State Tax shall have superintendence over all officers and persons employed in the execution of this Act and empowers the Commissioner of State Tax to issue such orders, instructions and directions to such officers and persons as it may deem fit, for the proper administration of the Act.

In the circumstances, to streamline and expedite the procedure of revenue recovery, in the interest of revenue, the following orders are issued.

Order No SGST/3176/2025-PLC9 Dated: 16-06-2025

In exercise of the powers vested under sub-section (1) and (1A) of Section 3 of the Kerala General Sales Tax Act, 1963, I hereby authorize all the Deputy Commissioners (Arrear recovery) and State Tax Officers (Arrear Recovery), as the case may be, to initiate revenue recovery proceedings under section 23 of the Act exercising the powers as envisaged in 23 AA of the Kerala General Sales Tax Act, 1963.

This order shall take immediate effect



AJIT PATIL I A S
COMMISSIONER

To

All Joint Commissioners, Taxpayer Services vertical

Additional Commissioner, TPS HQ

All Deputy Commissioners/State Tax Officers (Revenue Recovery)