

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

Dated: 06/01/2021

CIRCULAR No.01 /2021

**Subject: State Goods and Services Tax Department- Government of Kerala- Informer
management-Instructions issued-reg:**

Government, vide G.O (Ms) No. 76/2020/TAXES dated 23.09.2020 accorded sanction for the Scheme for Grant of Reward to Informants and Government Servants, 2020. The description of the scheme and the guidelines and principles governing the scheme has also been approved by Government and appended with the above Government order.

To manage the informer details in the offices concerned, the following instructions are issued;

1. All information that is received should be recorded in duplicate in information slips. There is no specific format for information slip; it can be recorded in a plain sheet of paper.
2. The information slip so recorded should contain the Left Thumb Impression (LTI) of the informer. The name, designation and signature of the department official before whom it was recorded should also be indicated in the information slip.
3. The undertaking accompanying the recording of information must be explained to the informer and the LTI of the informer obtained on the undertaking. It is compulsory to have the undertaking filled if the information is to be processed further. (undertaking attached as Annexure-I)
4. An AE-1 must be created by the officer based on the information received. The format for AE-1 is attached as Annexure-II.
5. The information slip, undertaking and AE-1 must be placed in a sealed cover (envelope) and handed over by the reporting officer to the next higher official for safe custody of the information. Another sealed cover containing the duplicate of the information slip and undertaking along with AE-1 must be retained by the reporting officer recording the information.
6. The receiving officer or any other official/person should not seek any further details about the informer from the official recording the information. Also, the details of the informer other than the LTI is not required to be provided compulsorily at any stage.
7. On the envelopes, the name, designation, seal and signature of both the reporting officer and receiving officer should be present. The AE-1 number and year should also be written on the envelope.

8. The sealed covers must be kept in safe custody in the office and handed over diligently to the successor when the receiving officer is transferred from that office.
9. An AE-1 register must be maintained in each office where information is recorded (Office of the reporting officer). Information received must be serially numbered and entered in the register compulsorily. Format for headers of the AE-I register attached as Annexure-III.
10. During the course of investigation/immediately after the investigation, an AE-2 may be issued by the investigating officer with details of the role played by each official involved in the investigation. The sanctioning of rewards for officials will be made based on the information contained in AE-2. It is important to bring out the role of each official clearly in AE-2. Format for AE-2 is attached as Annexure-IV.
11. At the time of disbursal of reward for the informer, after the committee decides on the quantum of reward, the sealed cover deposited with the receiving officer will be opened and the LTI of the informer matched with that given in the sealed cover.
12. In case of loss of the sealed cover from the receiving officer, the reporting officer's sealed cover will be opened.

Sd/-
COMMISSIONER

Annexure-I

UNDERTAKING

I am aware that the extent of the reward on the precision of the information furnished by me and that the provisions of Section 182 of the Indian Penal Code have been explained to me, that I am aware that if the information furnished by me is found to be false I will be liable to prosecution, that I accept that the Government is under no obligation to enter into any correspondence regarding the details of seizures, etc. and that payment of reward is ex-gratia in the absolute discretion of the authority competent to grant reward.

Name (optional):

Signature :

Left Thumb impression:

Section 182 of the Indian Penal Code, 1860

False information, with intent to cause a public servant to use his lawful power to the injury of another person.

Whoever gives to any public servant any information which he knows or believes to be false, intending thereby to cause, or knowing it to be likely that he will thereby cause such public servant-

(a) to do or omit anything which such public servant ought not to do or omit if the true state of facts respecting which such information is given were known by him,or

(b) to use the lawful power of such public servant to the injury or annoyance of any person, shall be punished with imprisonment of either description for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

**IDENTIFICATION
PARTICULARS OF INFORMER (Optional)**

1.	Name and alias if any	
2.	Father's Name	
3.	Permanent address	
4.	Date of Birth	
5.	Height	
6.	Identification marks	1. 2.
7.	Nature of information supplied/to be supplied	
8.	Code No.	
	Name, designation and signature of the officer	

Annexure -II

Anti Evasion 1 – Information Report (AE-1)

Report No **1/2020-21**

1.	Source and date of information	Informer
2.	Subject of Report: a. Name of the assessee b. Name of the jurisdictional office c. Modus Operandi d. Estimated amount of tax evasion e. Value of offending goods	
3.	Information	
4.	Proposed action with details of premises to be covered	
5.	For working out, the information is forwarded to	
6.	Grading (Must be completed by the reporting officer)	
	Source	Information
	A. Completely reliable	1. Confirmed
	B. Usually reliable	2. Probably true
	C. Fairly reliable	3. Possibly true
	D. Not usually reliable	4. Doubtfully true
	E. Unreliable	5. Improbable Report
F. Reliability unknown	6. Truth cannot be judged	
	<u>Distribution:</u>	
Reporting Officer: Name: Designation: Place: Signature:		

Annexure-III

Format of AE-1 Register

Sl. No.	Date of AE-1	AE-1 No	Financial Year	Name of reporting officer	Name of receiving officer	Signature of Reporting officer

Annexure-IV

Format of AE-2

Sl. No.	Name of officer	Role played in intelligence development/ investigation/ legal proceedings/ arrear recovery

