



Office of the Commissioner of the State Goods and Services Tax
Department, Tax Towers, Karamana, Thiruvananthapuram
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File No. CT/7533/2021-C1

Date : 08-01-2023

Circular No. 04/2023

Sub: Shifting of adjudication from Intelligence, Enforcement and Audit verticals to Taxpayer services Formations – reg.

Ref: 1. GO(Ms) No. 55/2022/Taxes dated 02/08/2022.

2. G.O.(Ms)No.106/2022/Taxes, dated 29/12/2022.

3. State Tax notification No. 1/2023-State Tax,
dated 01/07/2023

1. The show cause notices issued under Section 73 or 74 of the Central and State Goods and Services Tax Act, 2017 and the Integrated Goods and Services Tax Act, 2017, by the Intelligence and Enforcement, and Audit formations should be adjudicated in the Taxpayer Services vertical after the restructuring of the State GST Department. This is being done with the intention to allow each vertical to focus on their core activities.

2. Henceforth, all the show cause notices issued under Section 73 or 74 of the Central and State Goods and Services Tax Acts of 2017, or corresponding notices issued under the Integrated Goods and Services Tax Act, 2017 by Intelligence and Enforcement vertical, and the Audit vertical shall be answerable to the jurisdictional adjudicating authority in the Taxpayer Services Vertical.

3. The jurisdictional adjudicating authority shall be determined based on the PIN Code of the noticee and the pecuniary limits specified for each adjudicating authority. The notice issuing authority shall identify the adjudicating authority and clearly mention in the notice that the notice will be

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adjudicated by the jurisdictional adjudicating authority.

4. The GST Info shall make necessary arrangements for the implementation of such transmission of notices from all other verticals to the adjudicating authorities in Taxpayer Services vertical.

5. These instructions will take effect from 10th day of January, 2023.

Sd/-
COMMISSIONER

To

All concerned.

--This document is electronically approved in e-Office on 08-01-2023. Hence it does not require an ink signature --

//Approved for issue//

Additional Commissioner (General)