



Office of the Commissioner of the State Goods and Services Tax  
Department, Tax Towers, Karamana, Thiruvananthapuram – 695 002.

Ph: 04712785230, e-mail: [csectioncct.ctd@kerala.gov.in](mailto:csectioncct.ctd@kerala.gov.in)

File No. CT/7533/2021-C1

date : 08-01-2023

### Circular No. **05/2023**

Sub: Proper officer for various provisions under the Kerala State Goods and Services Tax Act, 2017- Reg.

Ref: 1. Circular No. 6/2021 of the Commissioner of State Tax, dated 07-11-2021.

2. Government order No. G.O. (Ms) No.55/2022/Taxes, dated 02-08-2022.

1. In exercise of the powers conferred by Clause (91) of Section 2 read with sub-section (1) of Section 5 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as the Act) and subject to sub-section (2) of Section 5 of the said Act, the Commissioner of State Tax, hereby assigns the officers mentioned in Column (2) of Table 1, as the proper officers for the various sections of the Kerala State Goods and Services Tax Act, 2017 or the rules made thereunder, given in the corresponding entry in Column (3) of the said Table

TABLE-1

Sl. No.	Designation of the officer	Functions assigned under relevant section of the Kerala State Goods and Services Tax Act, 2017 and the rules made thereunder
1	Special/ Additional Commissioner of State Tax	1. Proviso to section 78
2	Joint Commissioner of State Tax	1. Sub-section (1), (2), (5), proviso to sub-section (7) and sub-section (9) of section 67 2. Sub-section (1) and (2) of section 71

		<ol style="list-style-type: none"> <li>3. Proviso to section 81</li> <li>4. Sub-rules (1),(2),(3), and (4) of rule 139</li> </ol>
3	Deputy Commissioner of State Tax	<ol style="list-style-type: none"> <li>1. Sub-sections (5), (6), (7) and (10) of section 54</li> <li>2. Sub-sections (1), (2) and (3) of section 60</li> <li>3. Sub-section (1) of section 64</li> <li>4. Sub-section (6) of section 65</li> <li>5. Sub-section (11) of section 67</li> <li>6. Proviso to sub-section (6) of section 129</li> </ol> <p><b>Rules</b></p> <ol style="list-style-type: none"> <li>1. Explanation to rule 86</li> <li>2. Sub-rule (11) of rule 87</li> <li>3. Explanation 2 to rule 87</li> <li>4. Sub-rules (2) and (3) of rule 90</li> <li>5. Sub-rules (2) and (3) of rule 91</li> <li>6. Sub-rules(1), (1A), (2), (3), (4) and (5) of rule 92</li> <li>7. Explanation to rule 93</li> <li>8. Rule 94</li> <li>9. Sub-rule (6) of rule 96</li> <li>10. Sub-rule (2) of rule 97</li> <li>11. Sub-rule (2), (3), (4), (5) and (7) of rule 98</li> <li>12. Sub-rules (2) and (5) of rule 101</li> <li>13. Sub-rules (1), (2), (3), (5), (6), (7), (8), (10),(11), (12), (14) and (15) of rule 147</li> </ol>
4	Assistant Commissioner / State Tax Officer	<ol style="list-style-type: none"> <li>1. Sub-Section (5) of section 10</li> <li>2. Sub-section (8) of section 25</li> <li>3. Sub- section (6) of section 35</li> <li>4. Proviso to Sub-Section (1) of section 27</li> <li>5. Section 28</li> <li>6. Section 29</li> <li>7. Section 30</li> <li>8. Sub-section (7) of section 65</li> <li>9. Sub-section (6) of section 66</li> <li>10. Sub-section (1) of section 70</li> <li>11. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10)</li> </ol>

		<p>of section 74</p> <ol style="list-style-type: none"> <li>12. Sub-sections (2), (3), (6) and (8) of section 76</li> <li>13. Sub-section (1) of section 79</li> <li>14. Section 127</li> <li>15. Sub- sections (6) and (7) of section 130</li> <li>16. Sub- section (1) of section 142</li> </ol> <p><b>Rules</b></p> <ol style="list-style-type: none"> <li>1. Rule 6</li> <li>2. Rule 9</li> <li>3. Rule 10</li> <li>4. Rule 12</li> <li>5. Rule 16</li> <li>6. Rule 17</li> <li>7. Rule 19</li> <li>8. Rule 21A</li> <li>9. Rule 22</li> <li>10. Rule 23</li> <li>11. Rule 24</li> <li>12. Sub-rules (6)of rule 56</li> <li>13. Sub-rule (2) of rule 82</li> <li>14. Sub-rule (4) and (4A) of rule 86</li> <li>15. Sub-rules (3) and (4) of rule 101</li> <li>16. Sub-rule (1) of rule 132</li> <li>17. Rule 143</li> <li>18. Sub-rules (1), (3), (4), (5), (6) and (7) of rule 144</li> <li>19. Sub-rules (1) and (2) of rule 145</li> <li>20. Rule 146</li> <li>21. Rule 150</li> <li>22. Sub-rules (1),(2) and (3) of rule 151</li> <li>23. Rule 152</li> <li>24. Rule 153</li> <li>25. Rule 155</li> <li>26. Rule 156</li> </ol>
5	Deputy State Tax Officer/ Assistant State Tax	<ol style="list-style-type: none"> <li>1. Sub-sections (1) and (3) of section 61</li> <li>2. Sub-section (1) of section 62</li> <li>3. Section 63</li> </ol>

	Officer	<ol style="list-style-type: none"> <li>4. Sub-section (3) of section 68</li> <li>5. Sub-sections (1), (2), (3), (5), (6), (7), (9) and (10) of section 73</li> <li>6. Section 123</li> <li>7. Sub-section (3) of section 129</li> </ol> <p><b>Rules</b></p> <ol style="list-style-type: none"> <li>1. Rule 25</li> <li>2. Sub-rules (17) of rule 56</li> <li>3. sub-rule (5) of rule 58</li> <li>4. Sub-rules (1), (2), and (3) of rule 99</li> <li>5. Sub-rule (2) of rule 100</li> <li>6. Sub-rule (2) of rule 140</li> <li>7. Sub-rules (1), (2), (3) and (7) of rule 142</li> </ol>
--	---------	---

2. In light of sub-section (2) of Section 5 of the Kerala State Goods and Services Tax Act, 2017, an officer of state tax may exercise the powers and discharge the duties conferred or imposed under the Kerala State Goods and Services Tax Act on any other officer of state tax who is subordinate to him.
3. Any other circular/instruction which are in contrary to this circular stand rescinded from 10<sup>th</sup> day of January, 2023.
4. This shall come into force on the 10<sup>th</sup> day of January, 2023

Sd/-  
**COMMISSIONER**

To

All concerned.

**//Approved for issue//**

**Additional Commissioner (General)**