



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. 06/2023

Sub: Pecuniary Limit for the issuance of show cause notices and passing of orders - instructions issued – Reg.

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

1. In order to streamline the procedures with respect to adjudication under the Kerala State/Central Goods and Services Tax Act, 2017, and the Integrated Goods and Services Act, 2017, the following instructions are issued. The pecuniary limit for the issuance of notices and for issuance of adjudication orders under sections 73 and 74 of the KSGST Act, CGST Act and corresponding provision of IGST Act are as below:

TABLE-1

Pecuniary limits in respect of adjudication u/s 73 of the KSGST Act, 2017, CGST Act, 2017, and IGST Act, 2017

| Sl. No. | Officer of the State Tax            | The monetary limit of the aggregate amount of SGST, CGST, IGST and cesses if any, not paid, short-paid, or erroneously refunded, or input tax credit wrongly availed of, or utilised, for the issuance of show cause notices and passing of orders under section 73 of the KSGST Act, 2017, CGST Act, 2017, and IGST Act, 2017 |
|---------|-------------------------------------|--|
| 1.      | Deputy State Tax Officer/ Assistant | Upto rupees two lakhs  |

|    |  |                         |
|----|--|-------------------------|
|    | State Tax Officer                                      |                         |
| 2. | Assistant Commissioner of State Tax/ State Tax Officer | Upto rupees Fifty Lakhs |
| 3. | Deputy Commissioner of State Tax                       | Upto rupees Five Crores |
| 4. | Joint Commissioner of State Tax                        | No limit                |

*Note-For the purpose of calculation of the amount of monetary limit, the penalty or interest need not be reckoned.*

TABLE-2

Pecuniary limits in respect of adjudication u/s 74 of the KSGST Act, 2017  
CGST Act, 2017, and IGST Act, 2017.

| Sl. No. | Officer of the State Tax                               | The monetary limit of the aggregate amount of SGST, CGST, IGST and cesses if any, not paid, short-paid, or erroneously refunded, or input tax credit wrongly availed of, or utilised, for the issuance of show cause notices and passing of orders under section 74 of the KSGST Act, 2017, CGST Act, 2017, and IGST Act, 2017 |
|---------|--|--|
| 1.      | Assistant Commissioner of State Tax/ State Tax Officer | Upto rupees Fifty Lakhs  |
| 2.      | Deputy Commissioner of State Tax                       | Upto rupees Five Crores  |
| 3.      | Joint Commissioner of State Tax                        | No limit   |

*Note-For the purpose of calculation of the amount of monetary limit, the penalty or interest need not be reckoned.*

3. If multiple notices are issued to the same taxpayer on the same issue for different periods, the authority adjudicating the notice having highest value

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shall adjudicate the other notices also.

4. The officers of Intelligence and Enforcement, and Audit verticals shall exercise the powers only to issue show cause notices, or for closure of proceedings under Sections 73(5) or 74(5) before issuance of notice.

5. This circular 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)**