



Government of Kerala



Office of the Commissioner of the State Goods and Services Tax
Department, Tax Towers, Karamana, Thiruvananthapuram – 695 002.
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File No. CT/7533/2021-C1

date : 12-01-2023

Circular No. 07/2023

Sub: Disposal of pending adjudication - instructions issued
– Reg

- Ref: 1. G.O. (Ms) No.55/2022/TAXES Dated: 02.08.2022
2. G.O (Ms) No. 106/2022/TAXES Dated. 29.12.2022

The Government had issued functional instructions for the restructuring of the State GST Department with effect from 10.01.2023, as per orders 1st and 2nd cited. Post restructuring, the notices that were previously issued to the taxpayers under the KSGST, CGST, IGST, and others and also under legacy acts by the respective proper officers or assessing authorities of the defunct offices and are pending have to be dealt with by the proper officer of the newly created offices from 10th January, 2023 onward.

In the circumstances, it is hereby given notice that all such notices pending shall be deemed to have been issued by the new officer under the new restructured jurisdictional office. The officer having jurisdiction over such notices shall give intimation of the same to the corresponding taxpayer before proceeding in the matter and will need to comply with the requirements of natural justice.

This instructions shall be in w.e.f. 10th day of January 2023

Sd/-
COMMISSIONER

To
All concerned