നികുതി നമുക്കും നാടിനും

Government of Kerala

KERALA GST State Goods & Services Tax

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

SGST Policy Division

E-mail:cstpolicy.sgst@kerala.gov.in Ph: 0471-2785276

File No. SGST/3176/2025-PLC9 Dated:14-07-2025

Addendum to Circular No. 13/2023

Sub: Kerala State Goods & Services Tax Department- Maintenance of Call Book-Addendum to Circular No. 13/2023-issued-reg:

Ref: Circular No. 13/2023 dated 22-06-2023 of the Commissioner, Kerala SGSTD

The following addendum is made to Para V of the Master Circular issued vide Circular No. 13/2023 dated 22-06-2023 with regard to the maintenance of Call Book.

The officer who transfers the SCN to the Call Book shall ensure that tapal/e-mail intimation is given to the taxpayer regarding the movement of SCN to the Call Book quoting relevant legal provisions and shall keep the acknowledgment of receipt of intimation in the File. A model format of intimation is shown as Annexure II.

AJIT PATIL I A S
COMMISSIONER

Annexure II

RFN : Date:

To

..... (GSTIN/ID)
..... (Name)
..... (Address)

SCN :

Intimation of transfer of SCN to Call Book

I. Section 75(1) of the SGST Act 2017 states that, where the service of notice or issuance of order is stayed by order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period specified in sub-sections (2) and (10) of Section 73 or sub-sections (2) and (10) of Section 74,or sub-sections (2) and (7) of section 74A, as the case may be. Further, Section 75(11) provides that when an issue on which the Appellate Authorities, Tribunal, or High Court has given its decision that is prejudicial to the interest of revenue in some other proceedings and an appeal to the Appellate Tribunal, High Court, or Supreme Court against the such decision is pending, the period spent between;

a. the date of the decision of the Appellate Authority and that of the Appellate Tribunal (or);

b. the date of the decision of the Appellate Tribunal and that of the High Court (or);

c. the date of the decision of the High Court and that of the Supreme Court;

shall be excluded in computing the period referred to in Section 73(10) or 74(10) or 74A(7) on the condition that proceedings have been initiated by way of a show cause notice under the said sections.

II. The adjudication of SCN No. ..... dated

…… issued against …… is pending / cannot be completed at present due to the following reason/reasons;

(a) The Department has gone on appeal before the …….. ……. (Appellate Authority/ Tribunal/Court) against the order No…….. dated……... passed by the …….. on the issues/ identical issues mentioned in the SCN referred above.

(b) The …… (Hon'ble Supreme Court/ High Court/ GSTAT/etc.) has issued an injection/ direction as per order No…… dated …… not to decide such cases/ issues as per the SCN referred above.

III. Hence, it is hereby intimated that the SCN issued vide No. …… dated …….. and pending adjudication, is transferred to Call Book on the reason/reasons mentioned above.

IV. Receipt of the intimation may be acknowledged.

Signature ……
Name ……..
Designation ……...
Office ……..

File No SGST/1949/2023-PLC9

Office of the Commissioner of State Tax
State Goods and Services Tax Department
Tax Towers, Karamana, Thiruvananthapuram.
E-mail: cstpolicy.sgst@kerala.gov.in
Ph: 0471-2785276
Dated: 22-06-2023

Circular No. : 13/2023

Sub : Kerala State Goods & Services Tax Department – Maintenance of Call Book - instructions issued-reg:

I. Section 75(1) of the SGST Act 2017 states that, where the service of notice or issuance of order is stayed by order of a court or Appellate Tribunal, the period of such stay shall be excluded in computing the period specified in sub-sections (2) and (10) of Section 73 or sub-sections (2) and (10) of Section 74, as the case may be. Further, Section 75(11) provides that when an issue on which the Appellate Authorities, Tribunal, or High Court has given its decision that is prejudicial to the interest of revenue in some other proceedings and an appeal to the Appellate Tribunal, High Court, or Supreme Court against such decision is pending, the period spent between;

a. the date of the decision of the Appellate Authority and that of the Appellate Tribunal (or);

b. the date of the decision of the Appellate Tribunal and that of the High Court (or);

c. the date of the decision of the High Court and that of the Supreme Court;

shall be excluded in computing the period referred to in Section 73(10) or 74(10) on the condition that proceedings have been initiated by way of a show cause notice under the said sections.

II. In the above circumstances, it is found necessary that a call book be maintained by the adjudicating authorities. Hence, in all aforementioned cases, the Show Cause Notices (SCN) issued as per Sections 73(1) and 74(1) shall be transferred to the call book with the approval of the immediate supervisory authority, until a finality on the issue is either arrived at or the matter admitted by the department.

III. All the adjudicating authorities are hereby instructed to maintain the call book mandatorily in their respective offices, which shall be kept updated and made available for verification by the superior officers. The format of the call book is attached as Annexure 1.

IV. **Cases that are required to be kept in the call book**

a. **Cases in which the Department has gone on appeal before the appropriate authority**: This category refers to cases where, on an identical issue, the Department has filed an appeal before a higher appellate authority against the order passed by the lower authority, which was against the Government.**(** prejudicial to the interest of revenue)

b. **Cases where an injunction has been issued by Supreme Court, High Court, GSTAT, etc.:** These are the cases where the courts or tribunals have specifically directed that such cases not to be

decided. This may happen in cases of subsequent demands, where noticee's appeals against earlier adjudicated cases are lying with the Supreme Court, High Court, GSTAT, etc., and the appellate court or tribunal directs the adjudicating authorities not to adjudicate upon such cases. This category also works as a tool to save from a multiplicity of litigation in the cases of other notices since the Department may transfer such cases to the Call Book under this category.

v. **Transfer of case to Call Book**

Any SCN can be transferred to the call book if any of the grounds mentioned above exist. If any SCN on the same issue is pending for adjudication in respect of the same or different party, as stated above, the same should be transferred to the call book till the matter is decided by the Hon'ble Supreme Court, High Court, or GSTAT. However, an SCN cannot be transferred to a call book on grounds other than those specifically mentioned above without the prior approval of the supervisory officer. (Additional Commissioner in cases where the Joint Commissioner is the adjudicating authority; Joint Commissioner in cases where the Deputy Commissioner is the adjudicating authority; and Deputy Commissioner in cases where the Assistant Commissioner or State Tax Officer is the adjudicating authority; Assistant Commissioner/State Tax Officer in cases where Deputy/Assistant State Tax Officer is the adjudicating authority). **In the situation where the SCN is transferred to the call book, immediate intimation in this regard shall be given to the taxpayer concerned. Any failure in this regard may be fatal for the SCN and authorities transferring cases to call book are directed to pay due regard to this instruction.**

vi. **Transfer of cases out of the Call Book**

If the grounds on which a case has been transferred to the call book no longer exist or where the issue involved has either been subsequently decided by the Hon'ble Supreme Court or the Hon'ble High Court or Tribunal, as the case may be, and such order has attained finality, such cases shall be taken out of the call book and adjudicated. **The adjudicating authority does not require any specific instructions or approval from the supervisory authority in this regard.**

vii. **Periodical Review of Call Book**

The Supervisory authorities ranging from Additional Commissioner to STO of the respective jurisdiction, shall periodically review each case in the Call Book on a monthly basis and ensure that the same is properly maintained, kept updated, and that actions are taken within the time limit in all cases where finality on such a decision is either reached or admitted by the department. The review should not be made based on statistical abstracts, but each case file should be verified to ensure that the case is not incorrectly transferred to or retained in the call book.

viii. Difficulties faced, if any, in the implementation of this circular may be informed at the earliest.

COMMISSIONER

To

All concerned.

Annexure-1

Format for maintaining Call Book

(a) Serial No.

(b) Name & Address of Taxpayer

(c) File No.

(d) Date of transfer to Call Book

(e) SCN No. and Date

(f) Amount of Tax involved

(g) Issues involved

(h) Reason for transfer to Call Book (ie, category and details of specific case)

(i) Date of transfer out of Call Book

(j) Reason for transfer out of Call Book