

I/224046/2023



Office of the Commissioner of the State Goods and Services Tax  
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File No. SGST/2282/2023-PLC9

date : 25-05-2023

**Circular No. : 11 /2023**

Sub:Kerala State Goods & Services Tax Department -  
Allocation of adjudication files to Deputy Commissioners  
of Taxpayer Services Vertical and Deputy Commissioner  
Adjudication - instructions issued - reg:

- Ref:1. GO(MS) No. 55/2022/TAXES dated 02.08.2022  
2. Circular No. 04/2023 dated 08.01.2023  
3. Circular No. 06/2023 dated 08.01.2023  
4. Circular No. 07/2023 dated 12.01.2023

1. Instructions regarding the adjudication of show cause notices issued by various verticals has been entrusted with the jurisdictional adjudicating authority in the taxpayer service vertical, vide Circular read as 2<sup>nd</sup> above. Further, vide Circular read as 3<sup>rd</sup> above, pecuniary limits in respect of adjudication u/s 73 and 74 of the KSGST Act 2017, CGST Act, 2017, and IGST Act, 2017 have been fixed for the respective officers.

2. Considering the number of taxpayers and the consequent number of adjudications that may arise, in addition to the posts of Deputy Commissioners of Taxpayer Divisions, the posts of Deputy Commissioners Adjudication have been sanctioned in Ernakulam (3), Thiruvananthapuram (2), Thrissur (1), Aluva (1), Kozhikode (1), and Malappuram (1) Districts, vide the government order read as 1<sup>st</sup> above. These posts are created to increase the efficiency of adjudication work in those districts.

3. However, contrary to what was envisaged, it has been noticed that in some districts, the entire adjudication work is being allocated to the Deputy Commissioner Adjudication.

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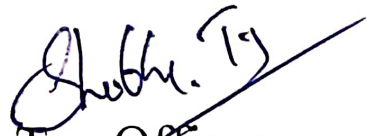
4. In order to streamline the distribution of work among these officials, the following instructions are issued:
- As earlier instructed by the circular instructions read above, all adjudications of show cause notices issued under 73 and 74 of the SGST Act having a pecuniary limit up to 5 crores (above 50 lakhs) shall be transferred to the jurisdictional Deputy Commissioner, Taxpayer Services, for finalisation.
  - In order to reduce the workload on the Deputy Commissioners of Taxpayer Services and ensure speedy disposal, adhering to the pecuniary limit prescribed in Circular No. 06/2023 and also taking into consideration the volume of pendency, the Joint Commissioner of Taxpayer Services shall decide the number of adjudications to be allotted to the Deputy Commissioner (Adjudication) in the districts where such posts are available.
  - The Joint Commissioner of Taxpayer Services shall issue a formal order in this regard, allocating the adjudications to the Deputy Commissioner (Adjudication) in the manner stated above.
  - In all cases where such allocation is done by the Joint Commissioner of Taxpayer Services, a corresponding intimation shall invariably be given to the concerned taxpayers.
5. Difficulties faced, if any, in the implementation of this circular may be informed at the earliest.

Sd/-

SPECIAL COMMISSIONER

In charge of Commissioner

//Approved for issue//

  
State Tax Officer