

**PROCEEDINGS OF THE COMMISSIONER,
STATE GOODS & SERVICES TAX, THIRUVANANTHAPURAM**

Present: AJIT PATIL I.A.S

Sub: Kerala State Goods & Service Tax Department – authority to issue clarification under Section 94 of the KVAT Act 2003 – reconstituted - orders issued - reg.

1. Order no. CT/13662/2018-C3 Dated: 07/09/2018 of the Commissioner
2. G.O.(Ms) No. 55/2022/TAXES dated 02/08/2022
3. G.O.(Ms)No.106/2022/TAXES Dated,Thiruvananthapuram, 29-12-2022

The power of the authority to issue clarification u/s 94 of the Kerala Value Added Tax Act, 2003 is vested in an authority consisting of three officers in the rank of Additional Commissioner or Joint Commissioner of State Tax, who are nominated by the Commissioner of State Tax. By order read as 1st paper above the Commissioner had issued orders nominating the authority to issue clarification u/s 94 of the KVAT Act, 2003.

The Government, vide reference read as 2nd and 3rd paper above, has issued orders for the implementation of the reorganization of the Kerala State Goods and Services Tax Department w.e.f. 10/01/2023. In order to align with the new roles and responsibilities post-restructuring, the following orders are issued.

ORDER NO. SGST/721/2023-C7 Dated: 19-07-2023

By the powers conferred under sub-section (1) of Section 94 of the Kerala Value Added Tax Act, 2003 the authority to issue clarification under the KVAT Act, 2003 is hereby reconstituted with the following officers.

1. Additional Commissioner (Tax Payer Services), Office of the Commissioner of State GST.
2. Joint Commissioner (Tax Payer Services - Headquarters), Office of the Commissioner of State GST.
3. Joint Commissioner (Audit), Tax Tower, Thiruvananthapuram

The authority shall endeavour to complete the backlog of pending clarifications within the next two months from the date of the order. Files seeking clarification under Section 94 shall henceforth be handled at the Taxpayer Services Headquarters and routed to the authority constituted through the Deputy Commissioner (Taxpayer Services). The existing clarification files, records, and

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registers must be forthwith handed over to the TPS HQ.

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COMMISSIONER

To

All Officers

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