



Office of the Commissioner of the State Goods and Services Tax
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File No. SGST/1234/2025-PLC9

Date: 19-03-2025

Trade Circular No. 2/2025-Kerala GST

Sub: Kerala State Goods & Services Tax Department- Functioning of
Centralised Refund Processing Formation with effect from 15-
03-2025- instructions issued-reg:

Ref: Order No. SGST/1234/2025-PLC9 dated 07-03-2025 of the
Commissioner of State Tax

I. The refund system of GST plays a predominant role in boosting trade by removing the clogging of working capital and enhancing the liquidity of businesses, particularly for exporters. Recognizing its significance, the GST statute mandates the disposal of refund cases within a stipulated time period.

II. Considering the vital importance of refund mechanism, it has been decided to create a dedicated wing for specialized handling of refund claims. Accordingly, a Centralised Refund Processing Formation (CRPF) has been established provisionally at the Head Quarters for verification and disposal of state-wide refund applications vide order No. SGST/1234/2025-PLC9 dated 07-03-2025 of the Commissioner of State Tax. Hence, the following guidelines are issued for the information of the taxpayers.

1. All the refund applications submitted by the taxpayers from 15th March 2025 onwards will be processed by the Centralised Refund Processing Formation (CRPF) functioning at the Head Quarters in

Thiruvananthapuram.

2. All pending refund applications submitted by the taxpayers till 14th day of March 2025 will be processed and finalized by the respective divisional Deputy Commissioners within the stipulated time period, as currently being done.
3. Considering the timely processing of the refund applications and convenience of the taxpayers, online hearing will be conducted in the cases wherein personal hearing is required before finalising the refund claims. The guidelines for conducting online hearing has already been issued vide Circular No. 7/2025-Kerala GST of the Commissioner of State Tax.
4. All communications between the taxpayers and the Centralised Refund Processing Formation (CRPF) shall be made through the email id crpf.sgst@kerala.gov.in.
5. The date and time of personal hearing along with the link for virtual hearing with meeting ID and password will be informed to the taxpayers or his authorised representative through the above official email.
6. The taxpayer/authorised representative shall confirm the receipt of intimation regarding personal hearing through a reply e-mail.
7. After the personal hearing, the officer shall prepare a hearing note and communicate to the taxpayer/authorised representative. The taxpayer/authorised representative shall duly authenticate the hearing note through e-mail.
8. All the conditions stipulated in the SGST/CGST Act and rules made thereunder with regard to refund shall be followed.

III. This dedicated formation has been created to enhance the efficiency of refund processing. All the stakeholders are hereby requested to cooperate with the officials of this formation by providing timely responses to communications received, thereby enabling the expeditious disposal of refund applications


19/03/25
AJIT PATIL I A S
COMMISSIONER