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SGST POLICY DIVISION

No. SGST/7442/2023-PLC1-Part(1) Date: 26-08-2024

Circular No. 16 /2024-Kerala SGST

Sub: -	Amnesty Scheme 2024- Processing of application by Designated Authority - instructions issued - reg.
Ref: -	1. Kerala Finance Act, 2024 (Act 18 of 2024) 2. Order No. SGST/7442/2023/-PLC1-Part1, dated 31/07/2024

In exercise of the powers conferred by Section 7 of the Finance Act, committee of officers consisting of Deputy Commissioners, Assistant Commissioners/ State Tax Officers and Deputy State Tax Officers/ Assistant State Tax Officers has been constituted and appointed as Designated Authorities in all the districts vide order read 2nd above for the purpose of Amnesty scheme 2024. This committee is chaired by the Deputy Commissioner, Arrear recovery Cell in 10 districts and in Pathanamthitta, Alappuzha, Idukki, Wayanad and Kasargod the same is chaired by the Deputy Commissioner, Taxpayer Services Division. The Joint Commissioner, Taxpayer Services is authorized to appoint additional members, if additional man power is required. For the smooth implementation of the scheme and to ensure uniformity in the procedures followed, in exercise of the powers conferred under section 22 of the Kerala Finance Act, 2024, the following instructions are issued.

The decisions in respect of various functions related to the implementation of the scheme right from receiving the application to the issuance of settlement certificate shall be taken together by the the designated authority (hereinafter referred to as “ the committee”) by conducting online/offline meeting and if any difference of opinion arises regarding any decision or order, the majority decision shall be considered.

In the meeting, to make decisions and approve minutes, the following procedures shall be adhered to:

1. The committee shall prepare list on the following activities:
 - a. Number of applications received
 - b. Details of intimations given to assessing authority, appellate authority/tribunal, any other authority or court
 - c. Demand notice on short payment issued cases
 - d. Details of applications to issue rejection notices
 - e. The cases wherein payment after issuance of demand notice received
 - f. The cases wherein fresh application received after issuance of rejection notice
 - g. The cases which are to be rejected on account of non filing of fresh application
 - h. The cases on which full payment have been received and to issue settlement certificate
 - i. The cases wherein rectification order is to be issued
2. The committee members in the meeting will verify the above list and take decisions on further course of action in each case.
3. Actions related to giving intimation to appropriate authorities namely assessing authority, appellate/revisonal authority, tribunal or court may be given as and when required and such actions shall be ratified by the committee in the next meeting.
4. The decision to dispose any application by issuing settlement certificate, rejection order or rectification order shall be made only after the approval of the Committee.
5. Pursuant to the decision of the committee such as settling of arrears and issuance of certificate, rejection of application, the Chairman of the committee may issue an order in writing to dispose of the cases in accordance with the decision of the Committee.
6. The minutes of the Committee and the orders referred above shall be uploaded in the e-office file for the approval of the Chairman.
7. On completion of the above procedure, the decisions shall be carried out in the portal by the officer of the committee who is entrusted to do

the same through the amnesty portal.

- s. Difficulty if any in implementation of the above instructions may be brought to the notice of the undersigned.



COMMISSIONER