Office of the Commissioner of the State Goods and Services Tax
Department, Tax Towers, Karamana, Thiruvananthapuram – 695002

SGST Policy Division

E-mail: cstpolicy.sgst@kerala.gov.in Ph: 04712785276

File No. SGST/1786/2025-PLC2 Date : 16-06-2025

Circular No. 15/2025-Kerala SGST

Sub:- Kerala State Goods & Services Tax Department- Proper officer for various provisions under the Kerala Goods and Services Tax Act, 2017- Further amendments to Circular 05/2023- reg:

Ref:- Circular No. 5/2023 dated 08-01-2023

1. In exercise of the powers conferred by Clause (91) of section 2 read with sub-section (1) of Section 5 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as "the Act") and subject to sub-section (2) of section 5 of the said Act, the
2. Commissioner of State Tax assigned the various functions under the Act to the officers of the State Goods and Services Tax Department vide the circular referred above.

3. In order to strengthen the recovery functions as envisaged under section 79 of the Act, it has been decided to bring certain modifications in the functions assigned to various officers under 'Chapter XVIII - Demands and Recovery' of the Kerala State Goods and Services Tax Rules, 2017. Hence, the said circular stands amended as under.

4. In the Circular No. 5/2023 of the Commissioner of State Tax, in the table,-

    a. In the third column against Sl. No. 3, under the heading " Rules"

the words, symbols and figures,

"13.Sub-rules (1), (2), (3), (5), (6), (7), (8), (10),(11),(12), (14) and (15) of Rule 147" shall be omitted.

b. In the third column against Sl. No. 4, under the heading "Rules" -

i. after Sl No 16 and the entry thereof, the following entry shall be inserted, namely,-

"16A. Sub-rule (3) of rule 142B"

ii. after Sl No 18 and the entry thereof, the following entry shall be inserted, namely,-

"18A. Sub-rules (1),(3), (4), (5), (6) and (7) of Rule 144A"

iii. after Sl No 20 and the entry thereof, the following entry shall be inserted, namely,-

"20A. Sub-rules (1), (2), (3), (5), (6), (7), (8), (10),(11),(12), (14) and (15) of Rule 147"

c. In the third column against Sl No 5 under the heading "Rules" - after the entry "7. Sub-rules (1), (2), (3) and (7) of rule 142", the following entry shall be inserted, namely,-

"8. Sub-rule (1) of rule 142B"

5. This circular shall come into force at once.

AJIT PATIL I A S

COMMISSIONER

To

All concerned