നികുതി നമുക്കും നാടിനും

കേരള സർക്കാർ

KERALA GST State Goods & Services Tax

Office of the Commissioner of State Tax
State Goods and Services Tax Dept., Kerala
Tax Tower, Karamana, Thiruvananthapuram-02
Date : 28-07-2025

File No.CT/6501/2022-A1

CIRCULAR No.17 /2025

Sub : State GST Department, Kerala - Re-organization of State GST Department - Further instructions related to transfer of files and records - Issued - Reg.

Ref : 1. Circular No. 2/2023 dated.07.01.2023 of this Office
2. G.O.(Ms)No.106/2022/TAXES dated.29.12.2022
3. G.O.(Ms)No.55/2022/TAXES dated.02.08.2022

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Consequent to the restructuring of the Department, instructions were issued as per Circular read 1st above regarding transfer of files, assessment files, registers and records between 'legacy offices' and 'receiving offices'. As per the same, the files in each 'legacy offices' were classified into two broad categories, i.e., Priority Files and Non-Priority Files. The Priority Files were already transferred to the PIN based jurisdictional office at that time itself.

Reports have been received from field formations that the physical files of the Legacy offices, listed as Non-priority Files, still remain in the receiving offices, consuming their significant office space. This will be a burden to the receiving offices in cases the offices are required to be shifted to new building. Further, there may be files which requires follow up actions such as arrear recovery, modification etc. Hence, immediate arrangements needed to be done to return these physical files to the concerned PIN based jurisdictional offices/arrear recovery offices of the concerned jurisdiction.

In the circumstances, the following guidelines are issued for transferring the files.

1. The Head of Office of the 'receiving office' as per Annexure FT-1 of the Circular No.02/2023 dated.07.01.2023 shall prepare lists of files and

registers received from "legacy offices' and pending to be transferred to the respective jurisdictional offices. The format of the list is attached as Annexure-1.

2. All the files related to Taxpayer services vertical shall be listed out on the basis jurisdictional taxpayer services office as per the PIN Code of the taxpayers.

3. Separate list shall be prepared for the files in which dues are there and arrear recovery proceedings is not stayed by any authorities.

4. All assessment files (physical), except those in which arrear recovery proceedings cannot be initiated for the time being, shall be handed over to the jurisdictional taxpayer services offices based on the PIN code, along with the list of files, under proper acknowledgment.

5. The files in which the arrear recovery proceedings is to be initiated shall be handed over to the Jurisdictional Deputy Commissioner/State Tax Officer, Arrear Recovery, along with the list of Files, under proper acknowledgment.

6. All the connected registers such as C3 register, DCB register etc, along with list of registers, shall be handed over to the office of the respective District Joint Commissioner.

7. Copy of all the above lists shall be communicated to the Divisional Deputy Commissioners and District Joint Commissioners concerned.

8. The Divisional Deputy Commissioners shall cross check the details with the file list prepared and handed over to the concerned Joint Commissioners, Taxpayer Services at the time of transferring the files/registers to 'receiving offices' to ensure that all files kept in the receiving offices have now been returned and transferred either to the PIN based jurisdictional offices or to the Arrear Recovery Offices, as the case may be. It shall also be ensured that along with the files, all the connected registers also are returned and transferred to the office of the concerned District Joint Commissioner.

9. The Files/Registers in respect of Intelligence Wing and Enforcement Wing, if any, still remaining in the 'receiving offices' shall be listed out and handed over to the Intelligence office and Enforcement office

concerned as mapped vide Annexure FT-4 (Part-1) and (part-2) respectively, along with the list, under proper acknowledgment. In cases wherein revenue recovery action is required, such files shall be transferred to the jurisdictional Arrear Recovery Offices.

10. Copy of such lists shall be communicated to the Deputy Commissioner (Intelligence) or the Deputy Commissioner (Enforcement) of the respective District, as the case may be, and also to the respective Zonal Joint Commissioner (Intelligence & Enforcement).

11. The Deputy Commissioner (Intelligence) and the Deputy Commissioner (Enforcement) shall cross check the details with the Original file/registers' list prepared at the time of transferring the files to 'receiving offices' to ensure that all files kept in the 'receiving offices' have been returned to the concerned intelligence offices. In cases wherein revenue recovery actions are possible, it shall be ensured that such files are transferred to the concerned Arrear Recovery Offices.

Action required in respect of Other verticals

1. All files/registers in respect of Appeals/Law offices, Training, etc., kept in the receiving offices as per Annexure FT-1 of the Circular referred above, shall be listed out and handed over to the respective jurisdictional offices, along with such lists, under proper acknowledgment.

2. Copy of such list shall also be communicated to the District authorities of the concerned wing.

3. The receipt of Files/ Registers/records shall be properly acknowledged by the head of office in which the Files/ Registers/records is received.

Sd/-
COMMISSIONER

Encl : Annexure-1

To,
All Officials of State GST Department, Kerala

//Approved for Issue//

State Tax Officer

ANNEXURE-1

Name of Office from which file transferred :

Name of Office to which file transferred :

Sl. No.	Name of file and registration number of Taxpayer	Nature of file	LT/AIT/KML/ KVAT/KGST/GST	PIN Code of Taxpayer concerned	Remarks (Due date if any for time bound action)