

COMMISSIONER OF KERALA STATE GOODS AND  
SERVICES TAX DEPARTMENT  
NOTIFICATION  
[No.9/2024-State Tax]

No. SGST/3167/2024-PD(R)3

Dated: 28-11-2024

In exercise of the powers conferred under section 3 of the Kerala Right to Service Act, and in supersession to the notification No. A1-28359/2012/CT dated 20<sup>th</sup> December, 2012, published in the Kerala Gazette No. 3, Volume II, dated the 15<sup>th</sup> January, 2013, Part III, of the Commissioner, I hereby notify the services that will be rendered by the Kerala State Goods and Services Tax Department of the Government of Kerala, the designated officers, the First Appellate Authorities, the Second Appellate Authorities and the stipulated time limits for the purpose of the said section. The time limit specified below will commence after all the necessary documents/details, if any, required for providing a service are submitted.

Sl. No.	Name of Service	Time limit	Designated Officer	First Appellate Authority	Second Appellate Authority
(1)	(2)	(3)	(4)	(5)	(6)
1	New registration under Kerala Value Added Tax Act, 2003	30 days	Deputy Commissioner Taxpayer Services Division	Joint Commissioner, Taxpayer Services District	Additional Commissioner Taxpayer Services (HQ)
2	New Registration under Central Sales Tax Act 1956	30 days	Deputy Commissioner Taxpayer Services Division	Joint Commissioner, Taxpayer Services District	Additional Commissioner Taxpayer Services (HQ)
3	Renewal of registration under Kerala Value Added Tax Act, 2003	3 working days	Deputy Commissioner Taxpayer Services Division	Joint Commissioner, Taxpayer Services District	Additional Commissioner Taxpayer Services (HQ)
4	Form 21CC Refunds under Kerala Value Added Tax Act 2003	3 months	State Tax Officer/ Assistant Commissioner, Taxpayer Services Circle	Deputy Commissioner Taxpayer Services Division	Joint Commissioner, Taxpayer Services District
5	Granting New	15 working	Deputy	Joint	Additional

	License under Kerala Money Lenders Act 1958	7 days	Commissioner, Taxpayer Services Division	Commissioner, Taxpayer Services District	Commissioner Taxpayer Services (HQ)
6	Renewal of License under Kerala Money Lenders Act 1958	7 working days	Deputy Commissioner Taxpayer Services Division	Joint Commissioner, Taxpayer Services District	Additional Commissioner Taxpayer Services (HQ)
7	New Registration under Kerala General Sales Tax Act 1963	30 days	Deputy Commissioner Taxpayer Services Division	Joint Commissioner, Taxpayer Services District	Additional Commissioner Taxpayer Services (HQ)
8	Registration under Kerala State Goods and Services Tax Act 2017	7 working days; or If any deficiency is found, within 7 working days of receipt of clarification/information/documents.(Form GSR REG - 04) ; or In the cases of Aadhar authentication failed/ not opted/ field visit is required, within 30 days from the date of su	Assistant State Tax Officer /Deputy State Tax Officer / State Tax Officer/Assistant Commissioner(CRU)	Deputy Commissioner Taxpayer Services (HQ)	Joint Commissioner Taxpayer Services (HQ)

		Submission of the application.			
9	Amendment of registration details under Kerala State Goods and Services Tax Act 2017	15 working days; or  If any deficiency is found, within 7 working days of receipt of Form GST REG-04	State Tax Officer/Assistant Commissioner, Taxpayer Services Circle	Deputy Commissioner Taxpayer Services Division	Joint Commissioner Taxpayer Services District
10	Refunds under Kerala State Goods and Services Tax Act 2017	60 days	Deputy Commissioner Taxpayer Services Division	Joint Commissioner, Taxpayer Services District	Additional Commissioner Taxpayer Services (HQ)



**AJIT PATIL I A S**

**COMMISSIONER**

#### Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Section 3 of the Kerala State Right to Services Act, 2012 (18 of 2012) empowers every Head of Department to notify the designated officers, services that will be rendered by the designated officers, stipulation of time limit for rendering the services, the First Appellate Authorities, the Second Appellate Authorities. Subsequent to introduction of Goods and Services Tax Department, new services under the Act are introduced. Concomittant changes are also brought in the name and designation of officers after the re-organisatin of the Department. The changes brought in are also to be incorporated in the notification.

The notification is intended to achieve the above object.