



Office of the Commissioner
State Goods and Services Tax Department,
Tax Towers, Thiruvananthapuram-PIN 695002
Phone:- 0471-2785271
Email:- cstlglapl.sgst@kerala.gov.in

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Circular No : 16/2025-Kerala SGST.

Subject:- Scope for filing appeal against the orders of AIT&ST/KVAT Appellate Tribunal—scrutiny and submission of remarks by the jurisdictional officers and supervisory officers —instructions issued— reg:-

1. The orders issued by the first appellate authority are typically challenged before the Hon'ble Tribunal on the grounds that they involve a substantial question of law or a significant amount of tax is involved. Consequently, evaluation of the corresponding appellate orders issued by the Hon'ble Tribunal and in case the decision is prejudicial to the interest of revenue, to verify the scope for filing revision against such decisions with valid grounds is crucial to protect the interest of State revenue.
2. Petition for revision of the Tribunal Orders is to be filed before the Hon'ble High Court in cases wherein the matter has been decided either erroneously or it has been failed to decide any question of law. Hence while verifying the scope for filing revision, matter is to be examined for erroneous decision or question of law and the remarks are to be filed giving emphasis to these facts to protect revenue interests.
3. To achieve this objective, remarks on the scope of filing an appeal against Tribunal orders, prepared by assessing officers of the Taxpayer Services Vertical and Intelligence Vertical require a

second-level verification before the same is submitted to Joint Commissioner (Law),Ernakulam. It must be ensured that these remarks are provided only after a thorough examination of the case and careful application of sound reasoning

4. In the light of the facts mentioned above, in order to streamline the processing of appellate orders and ensure the timely submission of effective and fact based remarks, the following directions are issued for strict compliance:
 - i. All the appellate orders issued by the AIT&ST/KVAT Appellate Tribunals which are prejudicial to the interest of revenue must be carefully examined to determine the scope for filing revision, by the assessing authorities in the taxpayer services unit or the intelligence officers in the intelligence wing
 - ii. The orders shall be scrutinized with due diligence to verify erroneous decision or question of law. This scrutiny should include a thorough examination of the relevant statutory provisions and procedures, along with a reasoned assessment of the factual and legal grounds involved. In required cases, the legal opinion from the Law Officer/Additional Law Officer who appeared for the Department before the Tribunal shall also be obtained.
 - iii. All remarks regarding the scope of revision must be supported by relevant facts and include a detailed explanation for the decision, whether in favor of or against filing a revision. The remarks so prepared shall be submitted to the District Joint Commissioner of Taxpayer Services or the Joint Commissioner (Intelligence & Enforcement) for thorough evaluation and subsequent transmission to the Office of the Joint Commissioner (Law)
 - iv. The Joint Commissioners shall evaluate the remarks received from the assessing authority/intelligence officers in light of relevant statutory provisions and ensure that the remarks furnished are well-reasoned, accurate and sufficient to support the proposed course of action
5. All remarks thus forwarded to the Joint Commissioner (Law) must include:

- A concise summary of the appellate order
 - A clear evaluation of the legal position with specific emphasis on erroneous decision or failure to decide question of law as the case may be
 - A reasoned opinion on whether an appeal is warranted
6. If the proposal for revision is approved and the case is taken up before the Hon'ble Court, the Joint Commissioners shall also monitor the progress of such cases and ensure proper follow-up action throughout the revision process.
 7. These instructions shall take immediate effect. All concerned are directed to adhere to these instructions strictly to ensure timely and accurate processing of appellate orders.



AJIT PATIL I A S
COMMISSIONER

To

All Concerned