

15 -ാം കേരള നിയമസഭ

7 -ാം സമ്മേളനം

നക്ഷത്രചിഹ്നമിട്ട ചോദ്യം നം. 194

13-12-2022 - ൽ മറുപടിയ്ക്ക്

ജി.എസ്.ടി. ചോർച്ച ഒഴിവാക്കാൻ നടപടി

ചോദ്യം	ഉത്തരം
<p align="center"> ശ്രീ പി. ടി. എ. റഹീം, ശ്രീ എം.വി.ഗോവിന്ദൻ മാസ്റ്റർ, ശ്രീ പി. നന്ദകുമാർ, ശ്രീ കെ. ബാബു (നെന്മാറ) </p>	<p align="center"> ശ്രീ കെ എൻ ബാലഗോപാൽ (ധനകാര്യ വകുപ്പ് മന്ത്രി) </p>
<p>(എ) സംസ്ഥാനങ്ങളുടെ അധികാരം കവർന്നു കൊണ്ട് ജി.എസ്.ടി. നടപ്പിലാക്കുകയും എന്നാൽ അതിന്റെ തത്ത്വത്തിന് വിരുദ്ധമായി സർചാർജ്ജ്, സെസ് എന്നീ ഇനങ്ങളിൽ കേന്ദ്ര സർക്കാർ വൻ തുക ഈടാക്കുകയും ചെയ്യുന്നതിനാൽ സംസ്ഥാനങ്ങളുടെ ജി.എസ്.ടി. വിഹിതം അറുപത് ശതമാനമായി വർദ്ധിപ്പിക്കണമെന്ന് ആവശ്യപ്പെട്ടിട്ടുണ്ടോ;</p>	<p>(എ) ജി.എസ്.ടി. യിലെ വരുമാനം പങ്കിടലിലെ സംസ്ഥാന വിഹിതം 60% ആയി ഉയർത്തണമെന്ന് കേന്ദ്ര സർക്കാരിനോട് ആവശ്യപ്പെട്ടിട്ടുണ്ട്.</p> <p>വിവിധ സംസ്ഥാനങ്ങളിൽ നിലനിന്നിരുന്ന വാറ്റ് നികുതിയും കേന്ദ്ര സർക്കാരിന്റെ എക്സൈസ്, സേവന നികുതികളും ഒട്ടെല്ലാ പരോക്ഷനികുതികളും സംയോജിപ്പിച്ച് അഖിലേന്ത്യാടിസ്ഥാനത്തിൽ രൂപീകരിച്ച ഏകീകൃതനികുതി നിയമമാണ് ജി.എസ്.ടി. വാറ്റ് നിയമത്തിൽ നിന്നും വ്യത്യസ്തമായി ജി.എസ്.ടി. യിൽ നിയമങ്ങളിലോ ചട്ടങ്ങളിലോ മാറ്റം വരുത്തുന്നത് ജി.എസ്.ടി. കൗൺസിലിൽ ചർച്ച ചെയ്തെടുത്ത തീരുമാനത്തിന്റെ അടിസ്ഥാനത്തിലാണ്. ജി.എസ്.ടി. നടപ്പിലായതിനെത്തുടർന്ന് സംസ്ഥാനങ്ങൾക്ക് 5 വർഷത്തിലുണ്ടാകുന്ന നികുതി നഷ്ടം പരിഹരിക്കുന്നതിനായി വ്യക്തമായ നിബന്ധനകളുടെ അടിസ്ഥാനത്തിൽ ജി.എസ്.ടി. കോമ്പൻസേഷൻ ആക്ട് പാർലമെന്റ് പാസാക്കിയിട്ടുണ്ട്. ഇത് പ്രകാരം നഷ്ടപരിഹാരം ലഭ്യമാകുന്ന കാലാവധി 2022 ജൂൺ മാസത്തിൽ അവസാനിച്ചു.</p> <p>എന്നാൽ ജി.എസ്.ടി. കോമ്പൻസേഷൻ സെസ്സ് 2026 മാർച്ച് 31 വരെ തുടരാൻ കേന്ദ്ര സർക്കാർ തീരുമാനിച്ചിട്ടുണ്ട്. സംസ്ഥാനങ്ങൾക്ക് ജി.എസ്.ടി. കോമ്പൻസേഷൻ നൽകുന്നതിനായി കേന്ദ്ര സർക്കാർ എടുത്ത വായ്പകളുടെ തിരിച്ചടവിനുവേണ്ടിയാണ് സെസ്സ് ഈടാക്കുന്നത് തുടരുന്നത് എന്നാണ് ജി.എസ്.ടി. കൗൺസിലിൽ അറിയിച്ചിട്ടുള്ളത്.</p>

		<p>കോവിഡ് പ്രതിസന്ധി മിക്കവാറും എല്ലാ സംസ്ഥാനങ്ങളുടെയും സാമ്പത്തിക സ്ഥിതിയെ സാരമായി ബാധിച്ചിട്ടുണ്ട്. ആയതിനാൽ ജി.എസ്.ടി. നഷ്ടപരിഹാര കാലാവധി നീട്ടി നൽകണമെന്ന് കേരളം ഉൾപ്പെടെയുള്ള സംസ്ഥാനങ്ങൾ ജി.എസ്.ടി. കൗൺസിലിൽ ആവശ്യപ്പെട്ടിട്ടുണ്ട്. എന്നാൽ ജി.എസ്.ടി. നഷ്ടപരിഹാര കാലാവധി നീട്ടുന്നത് സംബന്ധിച്ച് അനുകൂലമായ തീരുമാനങ്ങളൊന്നും ഇതുവരെ ജി.എസ്.ടി. കൗൺസിൽ സ്വീകരിച്ചതായി കാണപ്പെടുന്നില്ല.</p>
<p>(ബി)</p>	<p>ധനകമ്മീഷന്റെ ശുപാർശ പ്രകാരം കേന്ദ്ര സർക്കാർ സമാഹരിക്കുന്ന ആകെ നികുതി വരുമാനത്തിന്റെ നാൽപ്പത്തൊന്ന് ശതമാനം സംസ്ഥാനങ്ങളുമായി പങ്കു വയ്ക്കേണ്ടതിൽ സെസുകളും സർചാർജുകളും കൂടി ഉൾപ്പെട്ട തുക കണക്കിലെടുക്കാൻ ആവശ്യപ്പെടുമോ;</p>	<p>(ബി) സെസുകളും സർചാർജും ചുമത്തുന്നതിൽ നിന്നും പരമാവധി ഒഴിവാക്കണമെന്നും അഥവാ ചുമത്തപ്പെട്ടാൽ ഒരു നിശ്ചിത കാലാവധി കഴിഞ്ഞിട്ടും തുടരുന്ന സെസുകളും സർചാർജുകളും, അതായത് 3 വർഷത്തിലധികമായി ചുമത്തപ്പെടുന്ന സെസുകളും സർചാർജുകളും സംസ്ഥാനങ്ങളുമായി പങ്കുവയ്ക്കേണ്ട വരുമാനത്തിൽ ഉൾപ്പെടുത്തണമെന്നും, ആയതിന് ഭരണഘടനാ ഭേദഗതി ആവശ്യമാണെന്നും 15-ാം ധനകാര്യ കമ്മീഷനോട് സർക്കാർ ആവശ്യപ്പെട്ടിരുന്നു. ഒരു ഇടക്കാല നടപടി എന്ന നിലയിൽ ഡിവിസിബിൾ പൂളിലെ നികുതി വിഹിതം ഉയർത്തുന്നത് പരിഗണിക്കണമെന്നും കമ്മീഷനോട് അഭ്യർത്ഥിച്ചിരുന്നു. അസാധാരണമാം വിധം ഉയർന്ന നിരക്കിലുള്ള സെസുകളും സർചാർജുകളും ഘട്ടംഘട്ടമായി ഒഴിവാക്കുവാൻ കേന്ദ്ര സർക്കാരിനോട് ആവശ്യപ്പെട്ടിട്ടുണ്ട്.</p>
<p>(സി)</p>	<p>സംസ്ഥാനത്ത് ജി.എസ്.ടി. ചോർച്ച ഒഴിവാക്കുന്നതിനും ജി.എസ്.ടി. വകുപ്പിന്റെ കാര്യക്ഷമത വർദ്ധിപ്പിക്കുന്നതിനും പ്രസ്തുത വകുപ്പിൽ പുനഃ സംഘടന നടത്താൻ ഉദ്ദേശിക്കുന്നുണ്ടോ; വിശദാംശം ലഭ്യമാക്കാമോ?</p>	<p>(സി) ഉണ്ട്. സംസ്ഥാന നികുതി വരുമാനത്തിന്റെ ഗണ്യമായ അംശം നൽകുന്ന വകുപ്പാണ് സംസ്ഥാന ചരക്കു സേവന നികുതി വകുപ്പ്. പുതിയ നികുതി സംവിധാനം നടപ്പിലായതോടെ നികുതി ഭരണ സംവിധാനത്തിലും കാതലായ മാറ്റങ്ങൾ അനിവാര്യമാണ്. ഈ പശ്ചാത്തലത്തിലാണ് നികുതി സംവർധനത്തിനും അതിന്റെ നിർവഹണത്തിനും ഉതകുന്ന തരത്തിൽ ഘടനാപരമായ മാറ്റങ്ങൾ വരുത്തി വരുമാനമാർഗം ശക്തിപ്പെടുത്തുന്നതിനായി വകുപ്പ് പുനഃസംഘടനയ്ക്കുള്ള നടപടികൾ സ്വീകരിക്കുകയും, അതിനായി 02.08.2022 തീയതിയിലെ സ.ഉ.(എം.എസ്.) നം.55/2022/ടാക്സ് പ്രകാരം വകുപ്പിനെ പുനഃസംഘടിപ്പിച്ചു കൊണ്ട് ഉത്തരവാകുകയും ചെയ്തിട്ടുണ്ട്. പ്രസ്തുത ഉത്തരവ് നടപ്പിൽ വരുത്തുന്നതിനുള്ള അനന്തര നടപടികൾ സ്വീകരിച്ചു വരുന്നു. മേൽപ്പറഞ്ഞ ഉത്തരവിന്റെ പകർപ്പ് അനുബന്ധമായി ചേർക്കുന്നു.</p>



GOVERNMENT OF KERALA

Abstract

Taxes Department - Restructuring of State Goods and Services tax
Department - modified proposal - sanction accorded - Orders issued.

TAXES(D) DEPARTMENT

G.O.(Ms)No.55/2022/TAXES Dated,Thiruvananthapuram, 02-08-
2022

Read 1 G.O.(Rt)No.89/2017/TAXES dated 13.07.2017.

2 G. O. (P) No.94/2017/Taxes dated 29.07.2017.

3 G.O.(Rt) No.593/2018/TAXES dated 13.08.2018.

4 G.O.(Ms)No.27/2020/TAXES dated 10/03/2020.

5 Letter No .CT/5555/2017-A1 Part(2) dtd 13-01-2021 from
the Commissioner of State tax.

6 Letter No.CT/5555/2017-A1 dtd 12-06-2021 from the
Commissioner of State tax.

7 Letter No.CT/5555/2017-A1 dtd 12-01-2022 from the
Commissioner of State tax.

ORDER

The Kerala State Goods and Services Tax Act, 2017, which provides for levy and collection of tax on intra-State supply of goods or services or both by the State of Kerala, has been introduced in the State w.e.f. 01.07.2017. The Kerala Value Added Tax Act, 2003, The Kerala Tax on Paper Lotteries Act 2005, The Kerala Tax on Luxuries Act 1976, The Kerala Tax on Entry of Goods into Local Areas Act, 1994, and the

Kerala surcharge on Taxes Act 1957 stand subsumed under the GST Act. Accordingly, by order read as 1st paper above, the erstwhile Commercial Taxes Department has been re-named as 'State Goods and Services Tax Department, Kerala'. The Commissioner of the State Goods and Service Tax department has submitted a proposal for restructuring of State Goods and Services tax (GST) Department for enhancing revenue collection, provide better taxpayer services, to promote ease of doing business in the state, prevent erosion of tax revenue, increase professionalism and specialization in the department, simplify procedures and improve the job satisfaction of employees.

2. As per Government order read as 3rd paper above, a high-level committee was constituted to submit a proposal for restructuring of the State Goods and Services Tax Department, Kerala, and the committee submitted a proposal in this regard. In continuation to this, after taking into account, the subsequent recommendations of the Goods and Service Tax Council in the 45th GST Council Meeting held on 17.09.2021 and the requests made by the service organizations in the meeting held on 31.12.2020 and after obtaining the suggestions from other stakeholders, including the departmental staff, a revised proposal was submitted by the Commissioner, State Goods and Service Tax Department as per the letters read as 6th and 7th paper above.

3. Government have examined the modified proposal in detail and are pleased to accord sanction to restructure the State Goods and Services tax Department as per the detailed scheme attached at annexure.

(By order of the Governor)
RAJESH KUMAR SINGH I A S
ADDITIONAL CHIEF SECRETARY

To:

The Commissioner, State Goods & Services Tax Department.

The Additional Chief Secretary, Taxes Department.

The Additional Chief Secretary, Planning & Economic Affairs Department.

The Additional Chief Secretary, P&AR Department.

The Accountant General, (A&E), Kerala, Thiruvananthapuram.

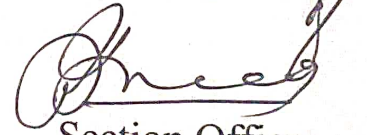
The Accountant General, (E&RSA), Kerala, Thiruvananthapuram.

Finance Department (Vide no 1996196/EXP-B1/96/2022-FIN Finance (Exp.B)Dept.)

Information & Public Relations (Web & New Media) Department

Stock File/Office Copy

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Section Officer

Copy to -CA to Additional Secretary, Taxes Department

✓ PS to Minister for Finance.

General Administration(SC) Department.

Annexure

3.a. Stricter qualification for promotion to Technical cadre: The single most important factor that can make or break the GST department is the quality of employees, especially those handling technical work. Towards this end, a complete overhaul of the present system of promoting officers to the technical cadre is proposed. Special eligibility criteria other than Account Tests (common departmental tests) have been prescribed in relevant Special Rules. Modification of existing PSC departmental tests for special eligibility by updating the syllabus is imminent. For this purpose, Special tests on (i) Constitution, (ii) relevant Acts such as GST, VAT, KGST etc., (iii) Laws on Trade and Commerce and (v) knowledge in Computer skills are needed. This will be taken up immediately as part of this restructuring to bring about the required changes in special rule and PSC exams.

3 b. The Syllabus for Departmental test for promotion to ASTO cadre will be modified to give due weightage to GST.

3c. Stricter Evaluations for Promotions to Senior Management: The Senior Managerial roles in the department are performed by the Joint Commissioners and Additional Commissioners. It is therefore found necessary that the promotion to the above posts are made after ensuring managerial qualities along with technical knowledge. The Commissioner of State Tax has been entrusted to submit revised evaluation norms for promotion to Senior Managerial roles performed by Joint Commissioners and Additional Commissioners. The Commissioner will submit a comprehensive final proposal in this regard to Government.

3 d. Enhancement of Qualification in Entry Cadres: Since the post GST scenario demands highly qualified hands, a separate recruitment of candidates through PSC with special eligibility criteria to entry cadre posts (Graduation along with adequate computer skills) as the minimum

qualification proposed is approved. For the purpose, the proposals for making amendments, and updating the special provisions for the appointment to ASTO and above cadres of the department is approved. Proposal to review the qualification criteria for recruitment to STO cadre is also approved. These two proposals will be implemented as “the second phase of restructuring”.

3 e. **Fixation of Tenure in Verticals:** A well-defined transfer policy for the department with sufficient rotation between sensitive and non-sensitive posts should be brought in.

3 f. **Continuous Training:** The department ought to have an atmosphere of continuous learning and a constant yearning to improve. A master database of all employees tracking their training history and performance will also be created to identify areas of training relevant for each individual. For this purpose, utilizing the services of subject experts both within and outside the department for imparting continuous in-service training to the employees is also approved.

3. g. **Abolition /creation of various Posts in the GST Department:** With the advent of e-office and the near-universal absence of conventional file movement, and almost all the aspects of technical work being done through the GST backend itself, the requirement of clerical and support staff has been reduced. On the other hand, the increasing importance of audit for better tax compliance makes it important to have an adequate number of Assistant State Tax Officers who are ‘duly authorized officers’ under the GST Act. Considering the above situation in the context of GST , it has been decided to reduce the number of clerical posts and typists and increase the posts of Assistant State Tax Officers. To perform the supervisory functions of these Assistant State Tax Officers, it is also decided to increase the number of Deputy Commissioners.

4. The new strength of the State GST department post-restructuring will be as under:

Sl. No.	Cadre	Existing Strength	New strength after restructuring	Change
1.	Additional Commissioner	3	3	None
2.	Joint Commissioner	38	38	None
3.	Deputy Commissioner	140*	164	+24
4.	Assistant Commissioner	139	139	None
5.	State Tax Officer	418	418	None
6.	Assistant State Tax Officer	981	1361	+380
7.	Head Clerk	52	0	-52
8.	Clerk	1270	894	-376
9.	Typist	407	207	-200
	Total	3448	3224	-224

*14 posts are meant for Kerala Administrative Service.

5. A substantial number of Typist posts are redundant under the present mode of implementation of GST and hence the Typist posts falling vacant due to promotion to Assistant State Tax Officer or Senior Clerks are abolished. The Typist vacancy arising in future due to promotion and retirement of existing typists stand abolished until the cadre of Typists is finally restricted to a strength of 207 numbers. Additionally, the officers in the Typist cadre are assigned with the functions of the clerical cadre with immediate effect.

6. The 52 numbers of Head Clerk posts are to be converted to the post of Assistant State Tax Officer. Presently there are 24 numbers of Head Clerks who are not 'test qualified' to be promoted to the cadre of Assistant State Tax Officer. Hence 28 numbers of Head Clerk posts will be immediately abolished, and the remaining 24 numbers will continue on an ad hoc basis and abolished as and when the existing Head Clerks either retire on superannuation or get promoted on acquiring prescribed qualifications.

7. To perform the new functions under the GST Acts, especially that of audit, the proposal to increase the number of Assistant State Tax Officers by 380, by increasing the total number of Assistant State Tax Officers from 981 to 1361 is approved. Also, certain posts of Senior Clerks will be designated as specialized seats with specific functions of the GST Act. The personnel posted to these seats will be empowered as authorized officer through notification and these posts will carry nomenclatures of "Senior Tax Assistant/Senior Enforcement Assistant/Senior Audit Assistant /Senior Intelligence Assistant/Senior Appeal Assistant" depending on the particular vertical in which they are entrusted to work as per the notified order. This change in the nomenclature of posts will not confer any additional benefits to the Senior Clerks posted in these posts apart from what they normally receive as Senior Clerks.

8. The work division among the major verticals will be as follows:

8 a. Taxpayer services: The Taxpayer Services vertical will handle issues related to sanctioning of refunds, monitor return filing, perform monthly return scrutiny, adjudicate show-cause notices and recover arrears. The work in Taxpayer Services vertical will be functionally specialized for each cadre. The Joint Commissioner, Deputy Commissioner, Assistant Commissioner / State Tax Officer and Assistant State Tax Officer shall be the proper officers for specific functions assigned to them for the assesseees under their jurisdiction.

8 b .The number of Taxpayer Services Units would be increased from 93 to 94 and the PIN based Taxpayer Service Jurisdictions will be introduced. The Joint Commissioner post from IT Management cell will be shifted to the Taxpayer Services HQ under Additional Commissioner (Taxpayer Services) at the Commissionerate. This Joint Commissioner will handle the functions of Review Cell at the Commissionerate.

8 c. The primary function of taxpayer services will be the tracking of return filing and performing a preliminary check that taxpayers file correct returns. This preliminary check will be the monthly return scrutiny and detailed guidelines for this activity will be separately issued by the Commissioner. The taxpayer services vertical will also follow up with taxpayers who do not file returns and proceed to assess their tax liability in case of non-compliant assesseees. Tracking of return filing and monthly return scrutiny shall be the responsibility of Assistant State Tax Officers in this vertical.

8 d. Under Taxpayer services, recovery of arrears will be the responsibility of the dedicated arrear recovery Deputy Commissioner/Assistant Commissioner/State Tax Officer depending on the number of taxpayers in the district and they shall be assisted by the Assistant State Tax Officers.

8 e. Refund processing shall be the responsibility of the Deputy Commissioner, and the Deputy Commissioner will be assisted by Assistant State Tax Officers. Districts with more refund applications will have additional Deputy Commissioners to cater to the workload arising out of refunds.

8 f. Adjudication of notices issued under section 73/74 of the Kerala State Goods and Services Tax act will also be done in this vertical. Adjudication of notices will be based on pecuniary limits and will be spread across Joint Commissioners, Deputy Commissioners, Assistant Commissioners/State Tax Officers and Assistant State Tax Officers. The notices issued by audit and intelligence formations under section 73/74 of the Kerala State Goods and Services Tax Act will be adjudicated in the corresponding taxpayer services formation of the assessee based on respective pecuniary limits. The Commissioner will issue consequential orders demarcating the pecuniary limits for issuance and adjudication of notices under section 73/74 of the Kerala State Goods and Services Tax Act for the Joint Commissioners, Deputy Commissioners, Assistant Commissioners/State Tax Officers and Assistant State Tax Officers. Notices issued under the Integrated goods and services tax (IGST) Act will also be treated similarly.

8 g. The volume of adjudication work in districts with more taxpayers is expected to be higher on account of increased audits and return scrutiny. Therefore, there will be specialized adjudication Deputy Commissioners in these districts to cater to adjudications of that pecuniary level.

8 h. The jurisdiction of a Joint Commissioner will be called a Tax District, the jurisdiction of the District Commissioner a Division and the jurisdiction of the Assistant Commissioner/State Tax Officer a circle.

8 i . The division of taxpayers into formations shall be based on contiguous geographical areas, for which PIN codes shall be used as the foundation. The PIN code of the principal place of business of the assessee shall be used for the allocation of the assessee to a particular circle.

8 j .All existing KML, Kerala State Goods and Services Tax Act, Value Added Tax, Luxury Tax and legacy works will be dealt with by the corresponding Taxpayer services formations in whose jurisdiction the dealer falls.

8 h. The Taxpayer Services formations shall be under the control of the Additional Commissioner (Taxpayer Services), who will head the Taxpayer Service Headquarters, located in Thiruvananthapuram.

9. Central Registration Unit (CRU): Registration in GST is PAN-based and State-specific. The supplier has to register in each State from where he makes the supply. Presently, the registration is granted, modified and cancelled by the 'proper officers' of the respective jurisdiction at the district level. The verification of registration applications based on the checklists is more or less a mechanical process that consumes considerable time at the cost of other compliance verification functions. Hence, a Central Registration Unit (CRU) is hereby formed at the Head Quarters. All the registration tasks for new registrations will be done at the CRU based on checklists. In cases where physical verification is required before the grant of the registration, the task of physical verification would be transferred to the jurisdictional State Tax Officer/Assistant State Tax Officer of the Taxpayer Services vertical. Considering an average of 4,000 new registration applications every month, a CRU at the headquarters with three State Tax Officers and five Assistant State Tax Officers is constituted.

10. The personnel allocation in the cadre of Assistant State Tax Officer in Central Registration Unit may be changed from 15 to 5.

11. **Audit:** Audit, as envisaged in GST Acts, is a new concept for the State GST Department. The audit process in GST is the primary procedure through which compliance is ensured by the department. The erstwhile assessment function in Kerala Value Added Tax /Kerala State Goods and Services Tax regime stands replaced by audit in GST. Consequently, the deployment of human resources has been made in such a manner that these changes are attended to. The audit of taxpayers is expected to become the backbone of compliance monitoring and revenue protection. The Audit formation is deployed to achieve an eventual annual audit of 5% of the taxpayer base. 5% of the assessee base allocated to the department is nearly 12,300 taxpayers (5% of around 2,45,500 taxpayers). An audit target of 10,000 (this is 4%) assessees in a year is expected to be achieved initially through the present deployment and current level of technological tools. In future, the 5% goal will be achieved by using better technology and IT tools.

11 a. An audit team will usually be a five-member team that can audit 2 large assessees and 4 medium/small assessees in a month, which translates to the need for about 835 audits a month to obtain 10,000 audits annually. This calculates to about 140 audit teams.

11 b . The audit wing will perform an audit of annual returns and financial documents of taxpayers who are selected based on risk profiling. In the absence of annual returns, the audit will be undertaken based on monthly returns and other financial documents. The Audit wing will have field formations consisting of audit teams consisting of two State Tax Officers and three Assistant State Tax Officers. These audit teams will report to an Audit Deputy Commissioner (Audit Division) who will in turn report to Audit Joint Commissioners. The Audit Headquarters will be headed by an Additional Commissioner in charge of Audit who will have a Joint Commissioner audit in the headquarters who will prepare the audit calendar and shall convene the monthly audit monitoring committee meeting for each of the Audit JC

Jurisdictions. The Audit Monitoring Committee Meeting for each district will be chaired by the Additional Commissioner Audit. The Audit headquarters consisting of the ADC Audit, JC Audit headquarters and other associated staff shall be located in Ernakulam considering the number of taxpayers there with high revenue potential, and for locating it geographically in a central position within the State. The Commissioner, Special Commissioner and Additional Commissioner-1 shall be invitees to the Audit Monitoring Committee Meetings.

11 c. The present strength of the audit formations is designed to cater to the current assessee base of the department. However, the assessee base is expected to increase every year and the audit formation needs to attend to this growth. Given this future requirement, the Commissioner is authorized with the flexibility to change the number of audit teams and their constitution by moving personnel from the intelligence formations to audit through a notification. The Commissioner is accordingly allowed the flexibility to increase the audit strength up to 190 teams with the same constitution by drawing staff from other verticals.

11 d. The man power allocation in the cadre of Assistant State Tax Officers in Joint Commissioner Audit Offices will be decreased from 20 to 16.

12 Intelligence: There will be three Zones of Intelligence and Enforcement headed by Joint Commissioners. There will be a Deputy Commissioner Intelligence corresponding to each taxpayer district and a Deputy Commissioner Enforcement in each zone, all of whom will report to the respective Zonal Joint Commissioner. The Intelligence team will handle the development of intelligence, inspect, search, investigate cases etc. The intelligence team will also perform risk-based vehicle interception and specific intelligence-based vehicle interception as and when required. The enforcement team will exclusively handle vehicle interception and verification of E-way bills. The enforcement squads will be deployed across the three zones, each

squad consisting of one State Tax Officer and three Assistant State Tax officers. An Intelligence and Enforcement Headquarters is constituted at Thiruvananthapuram which will also function as the nodal office for inter-state investigation coordination and inter-agency coordination. The intelligence vertical will function under the Additional Commissioner-1. The Intelligence and Enforcement Headquarters will administer the Cyber Forensics Cell, Automatic Number Plate Recognition system Cell and Economic Intelligence Cell.

12.a. Separate entity for Intelligence and Enforcement Headquarters with Inter- Administration Co-ordination Cell, Cyber forensic Cell, Automatic Number Plate Recognition System Cell and Economic Intelligence Cell will be created at the Headquarters.

13. **Appeals:** The first appeal for the adjudication orders issued by Assistant State Tax Officer/ State Tax Officer/Assistant Commissioner/Deputy Commissioner will lie with the Joint Commissioner Appeals. The first appeal for the adjudication orders issued by Joint Commissioner will all be located in Ernakulam and will attend to all works up to and including the level of Tribunals.

14. **Audit Headquarters:** The Audit Headquarters located in Ernakulam will carry out the key functions of assessee selection and conduct of the Audit Monitoring Committee.

15. The State GST Commissionerate, Thiruvananthapuram is restructured as follows;

15.a. **IT Management Cell:** The IT Management Cell at the Headquarters, Thiruvananthapuram will be headed by the Special Commissioner and manage all the IT requirements of the department. These functions include development and maintenance of software, management of hardware including networking, management of website, establishment work

related to IT, troubleshooting, E-office etc. Since the State has moved its backend from Model-1 to Model-2, the data that will be shared by GSTN for State-specific analytics and MIS Reports have to be managed effectively. Therefore, ITMC will also manage functions related to the Model-2 backend. The IT Management cell will have the following Divisions under it:

1. IT Infrastructure Division

2. IT Management Division

15.b. The ITMC shall consist of two Deputy Commissioners, namely DC IT Infrastructure and DC IT Management. The DC IT Infrastructure Division shall attend to all hardware and software-related infrastructural needs of the Department including the pursuit of new projects in hardware and software. The DC IT management Division shall attend to the needs arising out of the Model-2 back office and other emergent needs that arise in the department for the day-to-day functioning.

15.c. In the above circumstance, there is a requirement for bringing in talent from outside the department to enhance the IT capability of the department. To address this need, there shall be 3 posts (titled Senior IT Specialist) that will be filled on a deputation basis from the public/private sector by identifying suitable candidates. The pay and allowances for these posts are estimated at approximately Rs 1.5 lakhs per month per post. In addition to these three deputation posts, 4 more posts of IT experts (titled IT Specialist) shall also be deployed on a deputation basis from the public/private sector by identifying suitable candidates. (Pay and Allowances for these posts are estimated at Rs 1 Lakh per month per post)

15.d. IT Management cell will have two divisions viz. (i) IT Infrastructure Division and (ii) IT Management Division to strengthen the data analytics ability of the department. The Information Division and GST Backend Division will function in the IT management cell and the Data

Analytics part of the IT Infrastructure wing may be shifted to Tax Research and Policy Cell, and the Cyber Forensics Cell may be shifted to Intelligence Headquarters.

16. **Administration Cell:** The administration cell in the Headquarters, Thiruvananthapuram will function under the Special Commissioner and consist of 2 Deputy Commissioners. One Deputy Commissioner (DC Personnel Division) will head the personnel management functions (except disciplinary action) such as promotions, transfers, seniority, RTI, medical reimbursement, salary processing, General Provident Fund, pension management etc. The other Deputy Commissioner (DC Infrastructure Division) will head the estate management and infrastructure-related functions such as vehicle management, building management and procurement of all goods and services for the department. The Personnel Division will consist of 4 State Tax Officer/Assistant Commissioner and 8 Assistant State Tax Officers. The Infrastructure Wing shall consist of 1 State Tax Officer/Assistant Commissioner and 2 Assistant State Tax Officers..

16.a. The establishment cell will be renamed as Administration Cell with three divisions, viz. Personnel Division, Infrastructure Division (proposed as Procurement Cell in earlier proposal) and Public Relations Cell .

17. **Legal cell:** The legal cell in the Headquarters, Thiruvananthapuram will attend to all litigation in High Courts and Supreme Court. The legal wing will function under the Special Commissioner. At the Headquarters, the Deputy Commissioner Legal Wing will report to the Special Commissioner through the Joint Commissioner, Law Ernakulam.

18. **Statistics and Performance Monitoring Cell:** This unit will be responsible for monitoring revenue including IGST settlement, ad hoc settlement, maintaining statistics related to revenue collection and its trends, sector-wise changes in goods and services, monitoring of EWB statistics etc. They will also monitor the performance of all verticals and maintain a

Repository of data at all times. This wing will periodically publish this information for public information as well as for departmental performance reviews of various verticals. They will also convene performance review meetings of various verticals. This cell will be under the direct control of the Commissioner. Presently, officials from Economics and Statistics Department work in this cell. To develop deeper insights from the data available with the department, talent from outside the GST department can be roped in further. To address this need, it is decided that there will be two posts (titled Senior Data Scientist) that will be filled on a deputation basis from the public/private sector by identifying suitable candidates. The pay and allowances for these posts are estimated at approximately Rs 1.5 lakh per month per post.

19. Tax Research and Policy Cell: Tax Research and Policy Cell at Headquarters will have two divisions viz. (i) Policy Division, for all technical and legal work of this cell related to tax policy, GST Council Work, Legislative Assembly work and miscellaneous technical queries and, (ii) Data Analytics Division for preparing analytics insights reports and process the red flag reports provided by GSTN/CBIC and pass it on to relevant verticals such as Audit Headquarters and Intelligence Headquarters. The Additional Commissioner-1 will head this cell at the Headquarters in Thiruvananthapuram.

20. Tax Research and Policy Cell: Tax Research and Policy Cell in the headquarters in Thiruvananthapuram will consist of Two Deputy Commissioners and other associated staff. One Deputy Commissioner (DC Policy Division) will attend to all technical and legal work of this cell related to tax policy, GST Council Work, Legislative Assembly work and miscellaneous technical queries. Another DC (DC Data Analytics Division) will prepare analytics insights reports and process the red flag reports provided by GSTN/CBIC and pass them on to relevant verticals such as Audit Headquarters and Intelligence Headquarters. DC Analytics will also handle Business Intelligence and Fraud Analytics (BIFA) reports of GSTN as well as

liaison with the Digital University of Kerala for the current and future projects.

20.a. The capability of this cell will be enhanced by bringing in external subject experts from academia, research institutions, think tanks etc. To provide an opportunity for the department to harness its strength, it is hereby decided to create 3 posts (titled Senior Data Analyst/Senior Scientist) that shall be filled on a deputation basis from the public/private sector by identifying suitable candidates. The estimated expenses for these posts are calculated at the rate of approximately Rs. 1.5 lakh per post per month. In addition, it is decided to create 3 more posts (titled Data Analyst/Scientist) on a deputation basis from the public/private sector by identifying suitable candidates. The estimated expenses for these posts are calculated at the rate of Rs. 1 lakh per post per month.

21 Review Cell: The Review Cell is constituted at Headquarters, Thiruvananthapuram. They will review every adjudication order under 73/74 issued by the Taxpayer Services vertical. A copy of the notice and order along with the reply furnished by the assessee shall be provided by each adjudicating authority to the review cell. The review cell shall work under the Commissioner and the day-to-day affairs of this cell shall be managed by the Joint Commissioner under the Taxpayer Services Headquarters. The review cell will consist of 3 DCs in the headquarters. These DCs will be assisted by 6 STOs and 10 ASTOs.

21 a .The personnel allocation in the cadre of ASTO in Review Cell may be changed from 18 to 10.

22. The Controller & Auditor General Cell: This cell will function under the Additional Commissioner Taxpayer Services in the Headquarters in Thiruvananthapuram. The C&AG Cell will consist of 1 Deputy Commissioner, 1 State Tax Officer/Assistant Commissioner and 2 Assistant State Tax Officers.

23. Internal Audit and Internal Vigilance Cell: The Internal Audit and Internal Vigilance Cell will perform the departmental audit and disciplinary functions of the GST Department and will consist of 1 DC, 1 STO/AC and 3 ASTOs. This Cell will function directly under the Commissioner.

23.a. In addition to departmental staff, the staff of C&AG can also be introduced to enhance the internal audit and vigilance capability. Towards this purpose, it is decided to create two posts that will be filled on a deputation basis from C&AG. The estimated expenses for these posts are calculated at the rate of Rs. 1.5 lakhs per post per month.

24. Advance Ruling Cell: The Advance Ruling Authority and Appellate Authority on Advance Ruling shall be assisted by 1 DC, 1 STO/AC and 2 ASTOs. The officers of this cell will also perform their functions as the registrars for ruling and appeal applications.

25. Training Cell: The Training Cell will consist of 1 DC and 4 ASTOs. The training cell will be responsible for imparting training for newly joined officers as well as foreign service training of departmental staff. The Training Cell will function under the Additional Commissioner -1

26. Intelligence and Enforcement Headquarters: The Intelligence and Enforcement Headquarters located in Thiruvananthapuram will be the nodal agency for the coordination of all intelligence activities. The convergence of data analytics, field intelligence and inter-agency cooperation is the main function of this office. The Intelligence and Enforcement Headquarters will comprise of Inter-Administration Co-ordination Cell, Cyber forensic Cell, Automatic Number Plate Recognition Cell and Economic Intelligence Cell. Among these, the Inter-Administration Co-ordination Cell is a new office for the department as the dual GST structure accompanied with a common registration and return interface would lead to a taxpayer being subjected to action by both central and state administrations. To avoid

duplication of effort and to coordinate work with Central GST formations and other State GST departments, an Inter-Administration Co-ordination Cell is constituted at the Headquarters in Thiruvananthapuram. This Cell will consist of 1 AC/STO and other supporting staff. The Intelligence Headquarters will comprise 2 Deputy Commissioners, namely the DC Coordination Division who will be in charge of the Inter-Administration Co-ordination Cell, Cyber forensic Cell, Automatic Number Plate Recognition Cell and the DC Economic Intelligence Division in charge of the Economic Intelligence Cell.

27. The intelligence work in the department can be strengthened by bringing in experts in investigation from other government agencies. Towards this purpose, 3 Senior Investigator Posts are hereby created in the Intelligence Headquarters which will be filled on a deputation basis. The estimated expenses for these posts are calculated at the rate of Rs 1.5 lakhs per post per month.

28. Taxpayer Service Headquarters: The District Administrations performing the taxpayer services will have to be coordinated in terms of strategy and policy at the State level by the Taxpayer Services headquarters located in Thiruvananthapuram. Finalization of risk-based assessee list for scrutiny, the adaptation of common practices for consistency in service delivery and distribution of Analytics Insights Reports etc. will be performed by this office.

29. Public Relations Cell: A PR Cell is constituted at the Headquarters in Thiruvananthapuram which will act as a direct link between the public and the department. PR Cell will perform the functions of publicity, public relations, holding seminars etc. This Cell will consist of 1 ASTO and other supporting staff. One post (titled Public Relations Officer) on a deputation basis from the Information and Public Relations Department of the Government of Kerala is created. The estimated expenses for this post are calculated at the rate of Rs. 1.5 lakhs per post per month. The Public Relations

Cell will work under the Special Commissioner through the DC Infrastructure Division.

30. Other Headquarters functions: The Commissioner will issue consequential orders for restructuring the headquarters for any other headquarters functions. The administrative requirements and emergent needs of the department shall be considered while undertaking this process.

31. Miscellaneous Aspects: The Commissioner is permitted to make minor modifications in this deployment from time to time keeping in view the broad nature of functions and deployment envisaged in this order. The distribution of vehicles and other infrastructural requirements will be determined by the Commissioner keeping in view the requirement of various offices. The deployment of other supporting staff to each formation will be done by the Commissioner through consequential orders.

32 .The District-level Administration is restructured as detailed below:

32 a .The establishments presently running in the sub-offices in a district will be attached to respective district Taxpayer Services in Joint Commissioner offices. Consequent to the shifting, the proposal for transfer and posting of officers in posts falling within that district under each vertical may be managed by the respective verticals and the establishment matters related to these officers will be attended to by the district Taxpayer Services in the offices of Joint Commissioner.

33. Merging/Abolition of Offices: As the existing offices currently functioning under VAT regime will cease to exist, all existing KML, KGST, VAT, AIT, Luxury Tax and legacy works will be managed in the corresponding Taxpayer services formations in whose jurisdiction the dealer falls. The functions associated with the KVAT/AIT & ST Appellate Tribunal will continue without any change.

34.Regional/Zonal office proposal with Jurisdiction

The following verticals with Regional/Zonal offices are constituted after taking into account the taxpayer numbers, nature of work and other aspects that govern the functioning of each vertical:

Verticals	No. of Zones	Name of Zones	Tax Districts under the zone
Audit	7	Thiruvananthapuram	Thiruvananthapuram
		Kollam	Kollam, Pathnamthitta
		Kottayam	Kottayam, Alappuzha, Idukki
		Ernakulam	Ernakulam, Aluva
		Thrissur	Thrissur, Palakkad
		Kozhikode	Kozhikode, Malappuram, Wayanad
		Kannur	Kannur, Kasaragod
Intelligence & Enforcement	3	Thiruvananthapuram	Thiruvananthapuram, Kollam, Pathanamthitta, Alappuzha, Kottayam
		Ernakulam	Ernakulam, Aluva, Idukki, Thrissur, Palakkad
		Kozhikode	Kozhikode, Malappuram, Wayanad, Kannur, Kasaragod

Appeals	6	Thiruvananthapuram	Thiruvananthapuram
		Kollam	Kollam, Pathanamthitta
		Kottayam	Kottayam, Alappuzha, Idukki
		Ernakulam	Ernakulam, Aluva
		Thrissur	Thrissur, Palakkad, Malappuram
		Kozhikode	Kozhikode, Wayanad, Kannur, Kasaragod

35. Deployment of various cadres: Deployment of various cadres of officers considering the taxpayer base of each district and the workload at each cadre is attached as annexure 1.

36. Location and Jurisdiction of Offices: The location of various offices will be governed broadly by the contours laid down in this order. Within this framework, the Commissioner is authorized to decide the final location, buildings etc. for each of the offices.

36.a. The jurisdiction of each office will be finally delineated by the Commissioner through a notification indicating the PIN Codes that fall within each jurisdiction. The Commissioner is empowered to reallocate the jurisdiction of any office and make concomitant changes in the deployment of staff as appropriate from time to time.

37. The Cadre-wise Deployment of various posts is detailed as follows:

37.a. **Head Clerks and Clerks:** The present strength of Head Clerks and Clerks are 52 and 1270 respectively. It is decided that 376 Senior Clerk posts (352 + 24 consequent to 24 new DC posts by upgradation) and 52

Head Clerk posts shall be replaced with ASTOs (Upgradation/abolition) as the role of clerks has come down substantially with the introduction of GST, and technological changes of e-office, the emergence of a fully computerized GST backend system etc. At present, there are 24 Head Clerks who are not qualified to be promoted as ASTOs. Hence these 24 Head Clerks will be maintained on an ad hoc basis and progressively abolished as and when the existing 24 Head Clerks superannuate or get promoted on acquiring prescribed qualifications.

38. Assistant State Tax Officer: ASTOs are at the cutting edge of technical work in the department. An officer is promoted to the grade of ASTO after acquiring sufficient qualifications and passing exams conducted by PSC. Such a skilled workforce performs the first-level technical functions associated with GST. With the dynamic nature of work in GST, the Government finds it necessary to have such a skilled group of persons attending to GST works. On the other hand, the role of clerks has diminished with time in comparison to that of ASTOs.

38 a .The existing strength of Assistant State Tax Officers in the Department is 981. To perform the new functions of the GST Acts, especially that of audit, it is decided to increase the number of ASTOs by 380, taking the total number of ASTOs to 1361.

38 b. The ASTOs will perform the following functions in each of the major verticals:

39. **Taxpayer Services:** Assistant State Tax Officers will be responsible for the monitoring of return filing. They shall perform the task of non-filer assessment. The Assistant State Tax Officers will scrutinize the filed monthly/quarterly returns based on a priority order dictated by risk parameters and local factors. They will issue ASMT-10 notice in case of defect found in return scrutiny. They shall prepare Show Cause Notices emerging from monthly return scrutiny. They will issue and adjudicate Show Cause Notices falling within their pecuniary jurisdiction. If the notice falls in a higher

pecuniary jurisdiction, they will transfer the draft of the show-cause notice to the appropriate authority for issuance and adjudication. Similarly, notices issued from audit and intelligence verticals will also be adjudicated by the Assistant State Tax Officers if the notices fall within their pecuniary jurisdiction. They will also be responsible for monitoring and issuing/putting up subsequent periodic show-cause notices for notices already issued to an assessee in their jurisdiction. In addition, some Assistant State Tax Officers in this vertical will be specifically allotted for assisting in premise verification of new registrations and for recovery of arrears. The Assistant State Tax Officers posted to offices of Deputy Commissioners and Joint Commissioners in this vertical will assist the Deputy Commissioner and Joint Commissioner in their tasks of processing refunds and other works in those offices.

40. Intelligence: In this vertical, the Assistant State Tax Officers will develop intelligence, investigate cases and draft notices. The Assistant State Tax Officers will also be responsible for inspection of goods in movement and, issuance and adjudication of notices under Section 129 up to a threshold amount.

41. Creation of Deputation Posts

Depending on the gravity and nature of work in various verticals, creation of 21 deputation posts of Technical /Subject experts are agreed to be created:

Vertical	Deputation Post	No. of Posts
IT Management Cell	Senior IT Specialist	3
	IT Specialist	4
Internal Audit Cell	(Deputation from C&AG)	2

and Vigilance Cell		
Tax Research and Policy Cell	Senior Data Analyst / Senior Scientist	3
	Data Analyst / Senior Scientist	3
Statistics and Performance Monitoring Cell	Senior Data Scientist	2
Intelligence and Enforcement Headquarters	Senior Investigator	3
Public Relations Cell	Public Relations Officer (Deputation Post from Information and Public Relations Department of Government of Kerala)	1

42.Audit: In this vertical, Assistant State Tax Officers will perform various aspects of verification as given in the audit manual and as directed by the team leader of the audit team. The Assistant State Tax Officer will also be responsible for putting up draft audit paras and assisting the team

leader in presenting the audit para to the Audit Monitoring Committee. Audit paras accepted by the Audit Monitoring Committee will be converted into show-cause notices and the Assistant State Tax Officer will issue the notices or put up the draft notices to higher authorities for issuance depending upon pecuniary jurisdiction.

42 a .The Deployment of Assistant State Tax Officers will be as follows;

Verticals	Formations/ Units	Title of Assistant State Tax Officer in the formation	Strength
Taxpayer Services	Taxpayer Services Field Formations	Assistant State Tax Officer	376
	Taxpayer Services JC Office	Assistant State Tax Officer	45
	Taxpayer Services DC Office	Assistant State Tax Officer	62
	Arrear Recovery	Assistant State Tax Officer	19
Audit	Audit HQ (Ernakulam)	Assistant Audit Officer	4
	Audit JC Office	Assistant Audit Officer	16

	Audit Field Formations	Assistant Audit Officer	420
Intelligence and Enforcement	Intelligence (JC Office)	Assistant Intelligence Officer	6
	Intelligence (DC Office)	Assistant Intelligence Officer	15
	Intelligence (Units)	Assistant Intelligence Officer	164
	Enforcement (DC Office)	Assistant Enforcement Officer	3
	Enforcement (Units)	Assistant Enforcement Officer	141
JC Law office (Ernakulam)		Assistant State Tax Officer	3
Tribunal		Assistant State Tax Officer	2
Appeal HQ (Ernakulam)		Assistant Audit Officer	2
Headquarters	Legal Cell	Assistant State Tax Officer	3

Training Cell	Assistant State Tax Officer	4
Taxpayer Services HQ	Assistant State Tax Officer	4
Intelligence and Cyber Forensics Cell Enforcement HQ	Assistant Intelligence Officer	1
Automatic Number Plate Recognition system	Assistant Intelligence Officer	4
Inter-Administration Co-Ordination Cell	Assistant Intelligence Officer	2
Economic Intelligence Cell	Assistant Intelligence Officer	4
Tax Research and Policy Cell	Policy Division Assistant State Tax Officer	7
Data Analytics Division	Assistant State Tax Officer	5

Internal Audit Cell	Assistant State Tax Officer	3
Review Cell	Assistant State Tax Officer	10
C&AG Cell	Assistant State Tax Officer	2
Administration Personnel Division Cell	Assistant State Tax Officer	8
Infrastructure Division	Assistant State Tax Officer	2
Public Relations Cell	Assistant State Tax Officer	1
IT Management Cell	IT Infrastructure Division Assistant State Tax Officer	4
IT Management Division	Assistant State Tax Officer	4

Statistics and Performance Management Cell	Assistant State Tax Officer	2
Advance Ruling Cell	Assistant State Tax Officer	2
Central Registration Unit	Assistant State Tax Officer	5
Technical Assistant (For Commissioner, Special Commissioner & ADC-1)	Assistant State Tax Officer	6
Total		1361

43. **Assistant Commissioner /State Tax Officer:** The existing strength of Asst. Commissioner / State Tax Officer in the GST Department is 557. The deployment of Assistant Commissioners/State Tax Officers can be done without any additional post-creation. But the existing strength of 557 will be maintained. For this reason, 24 posts (corresponding to 24 posts upgraded to Deputy Commissioners) in the cadre of State Tax Officer shall be created through the up-gradation of the post of Assistant State Tax Officer.

43 a. The deployment in the cadre of AC/STO is as follows;

Verticals	Formations/Units	Title of Assistant Commissioner of State Tax/State Tax Officer in the formation	Strength

Taxpayer Services	Taxpayer Services Units	Assistant Commissioner/ 94 State Tax Officer	
	Taxpayer Services - JC Office		19
	Taxpayer Services - DC Office		31
	Arrear Recovery		5
Audit	Audit HQ	Senior Audit Officer/Audit Officer	4
	Audit Units		280
Intelligence and Enforcement	Intelligence Units	Senior Intelligence Officer/ Intelligence Officer	41
	Enforcement Units	Senior Enforcement Officer/ Enforcement Officer	47
JC Law office (Ernakulam)		Additional Law Officer	2
Tribunal		Additional Secretary	4
Headquarters	Legal Cell	Assistant Commissioner/	1

	State Tax Officer	
Taxpayer Services HQ	Assistant Commissioner/ State Tax Officer	1
Internal Audit Cell	Assistant Commissioner/ State Tax Officer	1
Review Cell	Assistant Commissioner/ State Tax Officer	6
C&AG Cell	Assistant Commissioner/ State Tax Officer	1
Administration Personnel Division Cell	Assistant Commissioner/ State Tax Officer	4
Infrastructure Division	Assistant Commissioner/ State Tax	1

		Officer	
IT Management Cell	IT Infrastructure Division	Assistant Commissioner/ State Tax Officer	1
	IT Management Division	Officer	2
Tax Research and Policy Cell	Policy Division	Assistant Commissioner/	2
	Data Analytics Division	State Tax Officer	2
Intelligence and Enforcement HQ	Cyber Forensics Cell	Senior Intelligence Officer/	1
	Inter-Administration Co-Ordination Cell	Intelligence Officer	1
	Economic Intelligence Cell		2
Advance Ruling Cell		Assistant Commissioner/ State Tax Officer	1
Central Registration Unit		Assistant Commissioner/ State Tax Officer	3
Total			557

44. Deputy Commissioner: It is decided to create 140 Audit Teams in the State. An Audit headquarters is also established at Ernakulam to effectively manage the audit formations. For the requirement of Audit formations and the Review Cell, 24 posts in the cadre of Deputy Commissioner are hereby created through the up-gradation of the post of State Tax Officer.

The deployment in the cadre of Deputy Commissioners is as follows:

Verticals	Formations/ Units	Title of Deputy Commissioner of State Tax in the formation	Strength
Taxpayer Services	Taxpayer Services Units	Deputy Commissioner (Taxpayer Services)	31
	Adjudication in select districts	Deputy Commissioner (Adjudication)	9
	Arrear Recovery	Deputy Commissioner (Arrear Recovery)	10
Audit	Audit HQ (Ernakulam)	Deputy Commissioner (Audit)	1
	Audit Units	Deputy Commissioner (Audit)	66
Intelligence & Enforcement	Intelligence	Deputy Commissioner (Intelligence)	15
	Enforcement	Deputy Commissioner	3

		(Enforcement)		
JC Law office (Ernakulam)		Deputy Commissioner (Law)	3	
Law Offices		Law Officer	6	
Tribunal		Secretary	1	
Headquarters	Legal Cell	Deputy Commissioner (Legal Wing)	2	
	Training Cell	Deputy Commissioner (Training)	1	
	Taxpayer Services HQ	Deputy Commissioner (Taxpayer Services)	1	
	Intelligence and Enforcement HQ	Coordination Division	Deputy Commissioner (Coordination)	1
		Economic Intelligence Division	Deputy Commissioner (Economic Intelligence)	1
		Tax Research and Policy Cell	Policy Division Deputy Commissioner (Policy)	1
	Data Analytics Division	Deputy Commissioner	1	

	(Data Analytics)	
Internal Audit Cell	Deputy Commissioner (Internal Audit)	1
Review Cell	Deputy Commissioner (Review)	3
C&AG Cell	Deputy Commissioner (C&AG Cell)	1
Personnel Division	Deputy Commissioner (Personnel)	1
Infrastructure Division	Deputy Commissioner (Infrastructure)	1
IT Infrastructure Division	Deputy Commissioner (IT Infrastructure)	1
IT Management Division	Deputy Commissioner (IT Management)	1
Statistics and Performance Management Cell	Deputy Commissioner (Performance Management)	1
Advance Ruling Cell	Deputy Commissioner (Advance Ruling)	1
Total		164

45. **Joint Commissioner:** The existing strength of the Joint Commissioners in the GST Department is 38 numbers. It is decided that there will be 15 Joint Commissioners heading the Taxpayer Services formations at the tax district level. The Audit vertical will be having 9 Joint Commissioners. The Taxpayer Services Joint Commissioner will manage the district administration. The Intelligence and Enforcement Vertical will have 3 Joint Commissioners.

45 a .The deployment of Joint Commissioners is as follows:

Formation	Title of Joint Commissioners of State Tax in various formations	Number
Taxpayer Services Field Formations	Joint Commissioner (Taxpayer Services)	15
Audit field formations	Joint Commissioner (Audit)	7
Intelligence and Enforcement Wing	Joint Commissioner (Intelligence)	3
JC Law Office	Joint Commissioner (Law)	1
Audit HQ	Joint Commissioner (Audit)	1
Taxpayer Services HQ	Joint Commissioner (Taxpayer Services)	1
Appeal formation	Joint Commissioner (Appeals)	6
Tribunal	Departmental Member	4
Total		38

46.a. The location of the 6 posts of Joint Commissioner appeals is ordered to be at Thiruvananthapuram (1 post), Kottayam (1 post), Ernakulam (2 posts), Thrissur (1 post), and Kozhikode (1 post).

47. **Additional Commissioner:** The existing strength of Additional Commissioner (non-AIS) in the Goods and Services Tax Department is 3, viz., Additional Commissioner (General), Additional Commissioner (Audit & Inspection) and Additional Commissioner (Law). The Audit, Appeals and Taxpayer Services functions shall be distributed among the existing Additional Commissioners. The Additional Commissioner Appeals post will be located in Ernakulam to locate it centrally for assesseees to appear in appellate hearings. The Additional Commissioner Audit post will also be located in Ernakulam due to the large revenue potential and revenue base concentrated there. 47 a .The work among Additional Commissioners will be assigned in the following manner:

Additional Commissioners and charges assigned to them:

Additional Commissioner	Charge
1 Additional Commissioner Taxpayer Services	Taxpayer Services, matters related to legacy Acts, Review Cell, C&AG Cell
2 Additional Commissioner Appeals	Appellate function and management of appeals vertical (up to tribunal level)
3 Additional Commissioner Audit	Audit vertical

48. **Re-designation of certain existing Posts (Non-Gazetted Cadre):**

The Government vide G.O. (Ms) No. 27/2020/TAXES dated 10-03-2020 had re-designated certain posts up to the cadre of State Tax Officer. The following posts shown in Column I is renamed as mentioned in Column II, without any change in pay and allowances/scale of pay in the existing post. The duties and responsibilities of the officers in the existing posts will also stay unchanged.

Column I	Column II
Present Cadre	Re-named Cadre
Assistant State Tax Officer (HG)	Deputy State Tax Officer
Senior Clerk	Senior Tax Assistant
Clerical Attender	Clerical Assistant
Selection Grade Typist	Selection Grade Computer Assistant
Senior Grade Typist	Senior Grade Computer Assistant
UD Typist	Computer Assistant Gr 1

48 a . It is decided to entrust a certain number of Senior Clerks with certain functions of the Goods and Services Tax Act (which will be notified by the Commissioner of State Tax). These posts will hence carry nomenclatures of "Senior Tax Assistant/Senior Enforcement Assistant/Senior Audit Assistant /Senior Intelligence Assistant/Senior Appeal Assistant" depending on the particular vertical in which they are entrusted to work as per the notified order. These naming of posts will not confer any additional benefits to the Senior Clerks posted in these posts apart from what they normally receive as Senior

Clerks. The nomenclatures of Senior Clerks entrusted with these powers in respective verticals will be as below:

Formation	Nomenclature of Senior Clerk
Taxpayer Services	Senior Tax Assistant
Audit	Senior Audit Assistant
Enforcement	Senior Enforcement Assistant
Intelligence	Senior Intelligence Assistant
Appeals	Senior Appeal Assistant

48 b .The Commissioner is directed to deploy sufficient Clerks, Senior Tax Assistants, Typists, Computer Assistants and other supporting staff among the various offices based on the workload.

49. Abolition of Office Attendant Vacancies: The advent of GST has also heralded an era of free movement of goods across the borders without the compliance requirements of 'check-posts'. In the erstwhile regime, check-posts played an important role in tax administration and to meet the needs of these round-the-clock offices, a large number of Office Attendant Posts were created. However, with the advent of GST, check-posts have been completely abolished and the role played by this cadre has changed. In the coming days, it is expected that, as automation increases, e-office and similar technological changes sweep through the department, some of these posts will become redundant. It is hence ordered that the existing vacant posts and the vacancies that arise in future will not be filled until the strength of the Office Attendant cadre reaches the level of 428 in the GST Department.

In the above circumstances, Government are also pleased to approve the redesignation/creation/ upgradation /Abolition of existing posts proposed in the modified proposal.

Annexure I

1.1. Taxpayer Services:

Tax Administration Districts	Taxpayer base	No. of TP Units	Distric t Joint Comm	STO/A C (JC Office)	AST O (JC Office)	Deput y Com (Arre Reco.)	STO/A C (Arrea Reco.)	ASTO (Arre Reco.)	DC Adjudicati on	DC Divisi on	STO/A C (DC Office)	AST O (DC Office)	STO/A C Circle	AST O Cird e
Ernakulam	30,414	13	1	2	4	1		2	3	4	4	8	13	52
Thiruvananthapuram	25,782	9	1	2	4	1		2	2	3	3	6	9	36
Thrissur	24,108	9	1	1	4	1		2	1	3	3	6	9	36
Aluva	19,593	7	1	1	4	1		2	1	2	2	4	7	28
Kozhikode	21,700	8	1	2	4	1		1	1	3	3	6	8	32
Malappuram	20,792	7	1	1	3	1		1	1	2	2	4	7	28
Kollam	16,677	6	1	2	3	1		1		2	2	4	6	24
Kannur	16,293	6	1	1	3	1		1		2	2	4	6	24
Kottayam	16,189	6	1	1	3	1		1		2	2	4	6	24
Palakkad	15,243	6	1	1	3	1		1		2	2	4	6	24
Alappuzha	12,690	5	1	1	2	0	1	1		2	2	4	5	20
Pathanamthitta	7,569	3	1	1	2	0	1	1		1	1	2	3	12
Idukki	7,606	3	1	1	2	0	1	1		1	1	2	3	12
Kasaragod	6,440	3	1	1	2	0	1	1		1	1	2	3	12
Wayanad	4,389	3	1	1	2	0	1	1		1	1	2	3	12
Total	2,45,485	94	15	19	45	10	5	19	9	31	31	62	94	376

1.2. Taxpayer Service Jurisdictions:

Tax Administration Districts	Jurisdictional Area/Jurisdictional PIN Codes (Indicative list)
Thiruvananthapuram	Thiruvananthapuram Revenue District
Kollam	Kollam Revenue District
Pathanamthitta	Pathanamthitta Revenue District
Alappuzha	Alappuzha Revenue District
Kottayam	Kottayam Revenue District
Idukki	Idukki Revenue District
Ernakulam	Indicative list of the area covered by the following PIN codes: 672006, 672017, 672306, 680019, 680025, 680187, 680217, 680233, 680288, 681021, 682001, 682002, 682003, 682004, 682005, 682006, 682007, 682008, 682009, 682010, 682011, 682012, 682013, 682014, 682015, 682016, 682017, 682018, 682019, 682020, 682021, 682022, 682023, 682024, 682025, 682026, 682027, 682028, 682029, 682030, 682031, 682032, 682033, 682034, 682035, 682036, 682037, 682038, 682039, 682040, 682041, 682042, 682050, 682052, 682054, 682055, 682057, 682065, 682066, 682068, 682071, 682094, 682104, 682108, 682109, 682201, 682202, 682204, 682205, 682301, 682302, 682303, 682304, 682305, 682306, 682307, 682308, 682309, 682310, 682312, 682313, 682314, 682315, 682317, 682319, 682320, 682324, 682331, 682336, 682502, 682503, 682504, 682505, 682506, 682507, 682508, 682509, 682510, 682511, 682513, 682515, 682517, 682531, 682565, 682572, 682916, 682917, 683003, 683014, 683015, 683017, 683025, 683032, 683033, 683034, 683053, 683103, 683104, 683140, 683201, 683203, 683204, 683214, 683315, 683501,

	<p>683503, 683530, 683557, 683565, 683583, 683586, 683643, 683801, 685005, 685007, 685311, 685312, 686683, 686691, 686694, 686699, 686723, 686730, 686823, 688036, 688671, 692017, 692020, 692030, 692304, 696671, 696681</p>
Aluva	<p>Indicative list of the area covered by the following PIN codes: 670412, 676671, 680572, 682000, 682208, 682230, 682311, 682316, 682318, 682501, 682514, 682562, 682580, 683001, 683012, 683016, 683101, 683102, 683105, 683106, 683107, 683108, 683109, 683110, 683111, 683112, 683115, 683132, 683272, 683354, 683356, 683371, 683442, 683457, 683502, 683504, 683505, 683510, 683511, 683512, 683513, 683514, 683515, 683516, 683517, 683518, 683519, 683520, 683521, 683522, 683523, 683524, 683525, 683536, 683539, 683541, 683542, 683543, 683544, 683545, 683546, 683547, 683548, 683549, 683550, 683552, 683553, 683554, 683555, 683556, 683558, 683559, 683560, 683561, 683562, 683563, 683564, 683566, 683567, 683570, 683571, 683572, 683573, 683574, 683575, 683576, 683577, 683578, 683579, 683580, 683581, 683582, 683584, 683585, 683587, 683588, 683589, 683590, 683591, 683593, 683594, 683622, 683666, 683691, 683705, 683717, 683808, 683811, 683875, 684435, 684545, 684554, 685381, 685573, 685663, 686064, 686565, 686623, 686627, 686645, 686661, 686662, 686663, 686664, 686665, 686666, 686667, 686668, 686669, 686670, 686671, 686672, 686673, 686674, 686676, 686677, 686678, 686681, 686686, 686688, 686689, 686691, 686692, 686693, 686695, 686698, 686721, 686726, 687534, 688518, 688575, 689996, 696669, 696691</p>
Thrissur	<p>Thrissur Revenue District</p>
Palakkad	<p>Palakkad Revenue District</p>
Malappuram	<p>Malappuram Revenue District</p>

Kozhikode	Kozhikode Revenue District
Wayanad	Wayanad Revenue District
Kannur	Kannur Revenue District
Kasaragod	Kasaragod Revenue District

1.3. Audit:

Audit JC Office	Taxpayer Services Jurisdictions Covered	Taxpayer base	JC Audit	ASTO (JC Office)	No. of Audit Teams.	DC Audit	STO/AC Audit	ASTO Audit
Ernakulam	Ernakulam	30,414	1	3	15	7	30	45
	Aluva	19,593			14	7	28	42
Thiruvananthapuram	Thiruvananthapuram	25,782	1	2	15	7	30	45
	Thirissur	24,108	1	2	14	7	28	42
	Palakkad	15,243			8	4	16	24
	Kozhikode	21,700	1	3	13	6	26	39
	Malappuram	20,792			13	6	26	39
	Wayanad	4,389			2	1	4	6
Kollam	Kollam	16,677	1	2	10	5	20	30
	Pathanamthitta	7,569			4	2	8	12
Kannur	Kannur	16,293	1	2	9	4	18	27
	Kasaragod	6,440			3	1	6	9
Kottayam	Kottayam	16,189	1	2	9	4	18	27
	Alappuzha	12,690			7	3	14	21
	Idukki	7,606			4	2	8	12
	Total	2,45,485	7	16	140	66	280	420

1.4. Intelligence and Enforcement:

Intelligence & Enforcement JC Office	Taxpayer District Jurisdictions Covered	JC (Int)	ASTO (JC (Int.) Office)	DC (Int)	ASTO (DC (Int.) Office)	No. of Int. Units	STO/AC (Int)	ASTO (Int)	DC (Enf)	ASTO (DC (Enf.) Office)	No. of Enf. Units	STO/AC (Enf)	ASTO (Enf)
Thiruvananthapuram	Thiruvananthapuram	1	2	1	1	4	4	16	1	1	4	4	12
	Kollam			1	1	2	2	8			3	3	9
	Kottayam			1	1	2	2	8			2	2	6
	Alappuzha			1	1	2	2	8			2	2	6
	Pathanamthitta			1	1	2	2	8			2	2	6
	Thirissur	1	2	1	1	3	3	12	1	1	3	3	9
	Aluva			1	1	3	3	12			3	3	9
	Palakkad			1	1	3	3	12			5	5	15
	Idukki			1	1	2	2	8			3	3	9
	Ernakulam					6	6	24			4	4	12
Kozhikode	Kozhikode	1	2	1	1	3	3	12	1	1	3	3	9
	Malappuram			1	1	3	3	12			3	3	9
	Kannur			1	1	2	2	8			3	3	9
	Kasaragod			1	1	2	2	8			4	4	12
	Wayanad			1	1	2	2	8			3	3	9
	Total	3	6	15	15	41	41	164	3	3	47	47	141

1.5. Other Formations:

	Station	ADC	JC	DC	STO/AC	ASTO
JC Law Office	Ernakulam		1	3	2	3
Law Offices	Thiruvananthapuram			1		
	Kottayam			1		
	Ernakulam			3		
	Kozhikode			1		
Tribunal	Thiruvananthapuram		1		1	
	Kottayam		1		1	
	Ernakulam		1	1	1	2
	Kozhikode		1		1	
Appeals	Thiruvananthapuram		1			
	Kollam		1			
	Kottayam		1			
	Ernakulam		1			
	Thirissur		1			
	Kozhikode		1			
Audit HQ	Ernakulam	1	1	1	4	4
Appeal HQ	Ernakulam	1				2
Total		2	12	11	10	11

1.6. Headquarters at Thiruvananthapuram

Verticals	Sub-Units	ADC	JC	DC	STO/AC	ASTO
Legal Cell				2	1	3
Training Cell				1		4
Taxpayer Services HQ		1	1	1	1	4
Intelligence and Enforcement HQ	Cyber Forensics Cell			1	1	1
	Automatic Number Plate Recognition System Cell					4
	Inter-Administration Co-Ordination Cell				1	2
	Economic Intelligence Cell			1	2	4
Tax Research and Policy Cell	Policy Division			1	2	7
	Data Analytics Division			1	2	5
Internal Audit and Internal Vigilance Cell, at Headquarters in Thiruvananthapuram				1	1	3
	Review Cell			3	6	10

C&AG Cell					1	1	1	2
Administration Cell	Personnel Division				1	4	8	
		Infrastructure Division			1	1	2	
			Public Relations Cell				1	
		IT Management Cell	IT Infrastructure Division			1	1	4
	IT Management Division			1	2	4		
Statistics and Performance Management Cell				1		2		
Advance Ruling Cell				1	1	2		
Central Registration Unit					3	5		
Technical Assistants (For Commissioner, Special Commissioner & ADC-1)						6		
Total				1	19	30	83	