

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

SGST Policy Division

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File No. SGST/1796/2025-PLC2

Date : 02-05-2025

Circular No. 12/2025- Kerala GST

Subject:- Proper officer for various provisions under the Kerala State Goods and Services Tax Act, 2017 - Amendment -Reg.

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

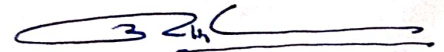
1. In exercise of the powers conferred by Clause (91) of section 2 read with sub-section (1) of Section 5 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017) (hereinafter referred to as "the Act") and subject to sub-section (2) of section 5 of the said Act, the Commissioner of State Tax assigned the various functions under the Act to the officers of the State Goods and Services Tax Department vide the circular referred above.
2. The 53rd meeting of the GST Council recommended to facilitate the waiver of interest or penalty or both, demanded under section 73 of the GST Act pertaining to Financial Years 2017-18, 2018-19, and 2019-20, subject to certain conditions. Based on the recommendations of the council, to bring the provision of such waiver, amendments have been brought in the KSGST Act 2017 and inserted Section 128A with effect from 01.11.2024. The procedures for availing the benefit of the scheme and the process flow by the proper officer have been described in Rule 164 of the KGST Rules, 2017.
3. In the explanation to sub-rule (17) of Rule 164, the proper officer for the purpose of this amnesty scheme is,- (a) *in cases where the application for waiver of interest, or penalty, or both is made with respect to a notice or statement mentioned in clause (a) of sub-section (1) of section 128A, shall be the proper officer for issuance of order as per section 73; and (b) in cases where the application for waiver of interest, or penalty, or both, is made with respect to an order mentioned*

in clause (b) or clause (c) of sub-section (1) of section 128A, shall be the proper officer referred to in section 79 of the Act. As per above explanation, the proper officer for processing the applications received with respect to a notice or statement shall be the proper officer for issuance of order under section 73 and for the processing of application in respect of the order issued under section 73, the proper officer shall be the officer who has been delegated the functions under section 79 of the Act. This matter has been clarified in the Circular No. 238/32/2024-GST dated 15.10.2024 of the Central Board of Indirect Taxes and Customs.

4. Instruction No.06/2025-Kerala SGST dated 15.03.2025 has been issued by this office to transfer the applications received u/s 128A of the Act to the officers of the TPS vertical. In order to complete the processing of the application within the stipulated time by complying with the provisions of Rule 164, it is hereby intended to assign the functions under section 79 of the Act to the Deputy State Tax Officer/Assistant State Tax Officers in the Taxpayer Services Verticals so that the applications can be processed by the DSTOs/ASTOs adhering to the pecuniary limit specified under section 73 of the Act vide Circular No. 06/2023. Hence, in these circumstances, the Circular referred to above stands amended as under.
5. In the circular No. 5/2023 of the Commissioner of State Tax, in Table-1, -
 - i. in the third column against Sl No. 4, the words, brackets, and figures, "Sub-section (1) of section 79" shall be omitted.
 - ii. in the third column against Sl No. 5, after the entry "5A. Section 74A", the following entry shall be inserted, namely,-

"5B. Sub-section (1) of section 79"
6. This circular shall be deemed to have come into force from the 15th day of March, 2025.

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AJIT PATIL I A S
COMMISSIONER

To

All Concerned