



Office of the Commissioner of the State Goods and Services Tax
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File No. SGST/1786/2025-PLC2

Date : 02-04-2025

Circular No. 9/2025-Kerala GST

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

Ref: Circular No. 5/2023 dated 08/01/2023, Circular 17/2023 dated 18/10/2023, and Circular No. 2/2024 dated 06/03/2024.

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. Based on the recommendations of the 53rd GST Council meeting, a new section, 74A. *Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onwards.*, was inserted after section 74 of the Act, through the sub-section (27) of Section 3 of the Kerala Taxation Laws (Amendment) Act, 2024 (Act 28 of 2024). To assign the functions under Section 74A of the Act, the Circular No. 5/2023, dated 08/01/2023, stands amended as under.


3. In the circular No. 5/2023 (as amended) of the Commissioner of State Tax, in the TABLE-1,-

i. In the third column against Sl. No. 5,

a. After the entry "5.", the following entry shall be inserted, namely,-

"5A. Section 74A"

4. This circular shall come into force at once.


02/04/25

AJIT PATIL I A S

COMMISSIONER