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11/11/17



GOVERNMENT OF KERALA

TAXES (B) DEPARTMENT

CIRCULAR

No. B1/157/2017/TAXES

Dated, Thiruvananthapuram, 24/10/2017

Sub: Registration of Government Departments, local bodies, Government Institutions etc. under GST as per Section 22(1) and Section 25(6) of the Kerala State Goods and Services Tax Act 2017 – Instructions issued.

Ref: D.O letter No. 20/Taxpayer/Member/2017 dated 23/08/2017 from the Special Secretary & Member, CBE&C, Department of Revenue, Ministry of Finance, Government of India.

Goods and Services Tax (GST) has been rolled out in the Country effective from 01/07/2017. Many local bodies, Government Departments, Government institutions etc; are required to take registration under GST for taxable supplies of goods or services made by them and for remitting the GST collected by them. In the erstwhile VAT/Service Tax period, registrations were obtained by the local bodies, Government departments and other Government institutions, but those were not based on PAN number issued by the Income Tax Department.

Now, in GST Law, for registration under Section 22(1) and Section 25(6) of the Central Goods and Services Tax Act and Kerala State Goods and Services Tax Act, PAN is mandatory. Hence such entities are hereby directed to obtain institutional PAN and apply for fresh registration in GST regime at the earliest.

.....(2)

It is also clarified that for the purpose of Section 51 of the CGST and SGST Act, the Drawing and Disbursing Officer shall obtain separate TDS registration based on TAN issued by the Income Tax Department.

MINHAJ ALAM ,
Secretary to Government

To

The Heads of Departments
 The Commissioner of State Tax
 The District Collectors
 All Departments and Sections in the Government Secretariat including
 Law & Finance
 The Secretary, Kerala Legislature Secretariat, Thiruvananthapuram(with C.L)
 The Registrar, High Court of Kerala, Ernakulam (with C.L)
 The Advocate General, Ernakulam (with C.L)
 The Secretary to Governor, Raj Bhavan, Thiruvananthapuram (with C.L)
 The Registrar, University of Kerala/Kochi/Calicut/MahatmaGandhi/Kannur
 The Registrar, Kerala Agricultural University, Mannuthi, Thrissur
 The Registrar, Sree Sankaracharya University of Sanskrit, Kalady, Aluva
 The Registrar, Thunchathu Ezhuthachan Malayalam University,
 Thiroor, Malapuram.
 The Registrar, Kerala Veterinary and Animal Science University,
 Camp Office, Kerala Agricultural University Campus, Mannuthi, Thrissur,
 The Registrar, Kerala University of Health and Allied Science, Thrissur.
 The Registrar, Kerala University of Fisheries and Ocean Studies,
 Panangad, Cochin.
 All Local Bodies (through Director of UA/Panchayat)
 All Autonomous Bodies
 All Public Sector Undertaking
 The MD, KSEB/KSRTC
 The Principal Accountant General (S&GSA), Kerala
 The Accountant General (E&RSA) Kerala
 The Secretary, State Information Commission, Thiruvananthapuram
 The Registrar, Kerala Administrative Tribunal, Vanchiyoor,
 Thiruvananthapuram (with C.L)
 The Director, Information & Public Relations Department.
 (for wide publicity through media)
 ✓ Information & Public Relation (Web & New Media) Department
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Section Officer