



GOVERNMENT OF KERALA

Abstract

Payment of Advance User Charges for the Financial Year 2023-24 to the Goods and Services Tax Network- Administrative and Expenditure Sanction accorded- Orders issued.

TAXES (B) DEPARTMENT

G.O.(Rt)No.242/2024/TAXES Dated,Thiruvananthapuram, 13-03-2024

Read 1 G.O.(Rt) No. 591/2023/TAXES Dated 24/08/2023.

2 Letter No.CT/3749/2020-C8 dated 10.11.2023 from the Commissioner of State Tax, Thiruvananthapuram.

3 G.O(Rt)No.185/2024/TAXES dated 29.02.2024.

4 G.O(Rt)No.1980/2024/Fin dated 01.03.2024.

ORDER

As per the letter read as 2nd paper above, the Commissioner of State Tax has requested to accord Administrative and Expenditure sanction to draw and disburse an amount of Rs. Rs.6,72,00,000/- (Rupees Six Crore Seventy Two Lakh only) to GSTN towards the Advance User Charges for the Financial Year 2023-24, payable by the State of Kerala. The Commissioner of State Tax has reported that on the basis of the approved budget for the Financial Year 2023-24, the demand of AUC has been worked out taking into consideration

- (i) The approved Revised Revenue Model by GST Council.
- (ii) The unspent budget of earlier year.
- (iii) The available balance of individual States/Centre/UTs.

2. As per the proposal of the Commissioner of State Tax, the Advance User Charges to be paid by Kerala State for the Financial Year 2023-24 is stated below.

Particulars	Amount (Incl. GST) (Rs.In Crore)
Financial Year 2022-23	
Amount demanded for Capital Expenditure	9.06

Amount received for Capital Expenditure	-
Outstanding for FY 2022-23 (A)	9.06
Financial Year 2023-24	
Amount demanded for Revenue Expenditure	8.34
Surplus of Revenue Expenditure available with GSTN as on 01.04.2023	-7.95
Amount demanded for Capital Expenditure	6.33
Surplus of capital Expenditure available with GSTN as on 01.04.2023	-
Amount demanded (B)	6.72
Total amount to be demanded (A+B)	15.78

3. Based on the above calculation, total amount demanded for Kerala's share of Capital Expenditure for the Financial Year 2022-23 and Advance User Charges (both Capital and Revenue Expenditure) for the Financial Year 2023-24 is Rs. 15.78 Crore. As per the Government Orders read as 1st and 3rd paper above, Administrative and Expenditure Sanction was accorded for an amount of 4.53 Crore each as first and second installments (total Rs.9.06 Crore) towards the Capital Expenditure for the Financial Year 2022-23.

4. In the circumstances, the Commissioner of State Tax has requested to accord Administrative and Expenditure Sanction to draw and disburse an

amount of Rs.6,72,00,000 (Rupees Six Crore Seventy Two Lakh only) to GSTN towards the Advance User Charges (both Opex and Capex)) for the Financial Year 2023-24, payable by the State of Kerala.

5. Government have examined the matter in detail and are pleased to accord Administrative and Expenditure sanction to the Commissioner of State Tax to draw and disburse an amount of Rs.6,72,00,000/- (Rupees Six Crore Seventy Two Lakh only) to GSTN towards the Advance User Charges (both Opex and Capex) for the Financial Year 2023-24 payable by the State of Kerala, under the Head of Account 2043-00-001-91 (Non Plan-Voted).

6. The Commissioner of State Tax should take timely steps to regularise the additional expenditure to the tune of Rs. 6,72,00,000/- (Rupees Six Crore Seventy Two Lakh only) authorised vide the Government Order read as 4th paper above through Reappropriation of Savings only within the Grant before the close of the current Financial Year.

(By order of the Governor)
MANOJ K
JOINT SECRETARY

To:

1. The Commissioner of State Tax, Thiruvananthapuram.
2. The Principal Accountant General(A&E), Kerala, Thiruvananthapuram.
3. The Accountant General(GSSA/E&RSA), Kerala, Thiruvananthapuram.
4. The Finance (Exp-B) Department (Vide No.2677762 EXP-B1/49/2024-FIN dated 06.03.2024).
5. Taxes(D)Department.
6. The Goods and Services Tax Network, 4th Floor, Worldmark-1, Esat Wing, Asset 11, Hospitality District, Aeocity, New Delhi-1100037.
7. The Information & Public Relations (Web & New Media) Department.
8. Stock File/ Office Copy.

Forwarded /By order

Signed by

Kabeer .c.a

Section Officer

Date: 13-03-2024 17:06:08