



## GOVERNMENT OF KERALA

### Abstract

Payment of first installment of the Advance User Charges (AUC) for the Financial Year 2025-26 to the Goods and Services Tax Network- Administrative and Expenditure sanction accorded- Orders issued.

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### TAXES(B)DEPARTMENT

G.O.(Rt)No.547/2025/TAXES Dated,Thiruvananthapuram, 11-06-2025

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Read 1 Letter No:CT/3749/2020-C8 dated,16.04.2025 of the  
Commissioner of State Tax, Thiruvananthapuram.

2 G.O(Rt)No.4797/2025/Fin dated, 29.05.2025.

### ORDER

As per the letter read as 1st paper above, the Commissioner of State Tax has requested to accord Administrative and Expenditure sanction to draw and disburse an amount of Rs.4,74,00,000/- (Rupees Four Crore Seventy Four Lakh Only) to GSTN towards the first installment of the Advance User Charges (AUC) for the Financial Year 2025-26, 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 2025-26, the demand of AUC for Revenue expenditure has been worked out considering the following:

- i) The approved Revised Revenue Model by GST Council.
- ii) Adjustment of unspent budget of earlier year.
- iii) estimated interest income earned for the year.

2.The Advance Users Charges (AUC) has been apportioned among the States and Centre Governments as per revenue model and the

calculation along with amount payable is shown below;

Particulars	Amount (Rs. In Crores)
Total Budgeted Expenditure (A)	570.28
Share of States Government (A/2) (B)	285.14
Number of active dealers of Kerala State under GST as on 28th February 2025 (Number) (C)	4,23,382
Total Number of active dealers under GST as on 28th February 2025 (Number) (D)	1,50,17,876
Total Advance User Charges Payable (E=B/D*C)	8.04
1st Instalment to be paid by 15th May 2025 F=(E/2)	4.02
GST @18% on (F) above (G)	0.72
Total Amount payable (F+G)	4.74

3. There is no demand of AUC for budgeted capital expenditure for the year. On the basis of the above calculation, GSTN has requested to remit Rs.4.74 Crore by 15th May, 2025 and informed that the Revised Budget (RE) for Financial Year 2025-26 would be worked out post outcome of the MSP 2 and accordingly the demand of second instalment of AUC for revenue and capital expenditure would be informed.

4. In the circumstances, the Commissioner of State Tax has requested to accord Administrative Sanction and Expenditure Sanction to draw and disburse an amount of Rs 4,74,00,000/- (Rupees Four Crore Seventy Four Lakh Only) to GSTN towards the first installment of the Advance User Charges(AUC) for the Financial Year 2025-26, payable by the State of Kerala. It is also informed that the expenditure may be met from the Head of Account 2043-00-001-91-00-00-00 NV.

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 4,74,00,000/- (Rupees

Four Crore Seventy Four Lakh Only) to GSTN towards the first installment of the Advance User Charges(AUC), payable by the State of Kerala for the Financial Year 2025-26, from the Head of Account 2043-00-001-91-00-00-00 NV.

6. The Commissioner of State Tax should take timely steps to regularise the additional expenditure to the tune of Rs.1,74,00,000/- (Rupees One Crore Seventy Four Lakh only) authorised vide the Government Order read as 2nd paper above, through Reappropriation of Savings only within the Grant before the close of the current Financial Year.

(By order of the Governor)  
REJANI M  
DEPUTY SECRETARY

To:

- 1.The Commissioner of State Tax, Thiruvananthapuram.
- 2.The Accountant General (A&E/Audit I), Kerala, Thiruvananthapuram.
- 3.The Accountant General(Audit II), Kerala, Thiruvananthapuram
- 4.The Finance(Exp-B)Department(vide No.2677762 Exp-B1/49/2024-FIN dated 31.05.2025)
- 5.Taxes (D)Department ( for information).
- 6.The Goods and Services Tax Network, 4th Floor, Worldmark-1, East Wing, Asset 11, Hospitality District, Aerocity, New Delhi- 110037.
- 7.The Information & Public Relations (Web & Media) Department.
8. Stock File/ Office Copy.

Forwarded /By order

Section Officer