



GOVERNMENT OF KERALA

Abstract

Payment of second installment of Advance User Charges for the Financial Year 2025-26 to the Goods and Services Tax Network-Administrative and Expenditure Sanction accorded- Orders issued

DEPARTMENT

G.O.(Rt)No.96/2026/TAXES Dated, Thiruvananthapuram, 24-01-2026

Read 1 G.O(Rt)No.547/2025/Taxes dated 11.06.2025.

2 Letter No.CT/3749/2020-C8 dated 20.10.2025 of the Commissioner of State Tax, Thiruvananthapuram.

3 G.O(Rt)No.10181/2025/Fin dated 19.12.2025.

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.4,42,00,000/- (Rupees Four Crore Forty Two Lakh Only)) to GSTN towards the second installment of the Advance User Charges (AUC) for the Financial Year 2025-26, payable by the State of Kerala.

As per the Government Order read as 1st paper, Government had accorded Administrative and Expenditure sanction to draw and disburse an amount of Rs 4,74,00,000/- (Rupees Four Crores Seventy Four Lakhs Only) to GSTN towards the first installment of Advance User charge (AUC) for the FY 2025-26, payable by the State of Kerala.

The Commissioner of State Tax has informed that GSTN has requested the remittance of Rs 4.42 Crore towards the second installment of the Advance User charge (AUC) for the Financial Year 2025-26 , being the balance amount payable by the State of Kerala.

Details of Revised Revenue Expenditure for FY 2025-26

SI No	Nature of Expenses	Amount(Rs.in Cr)
1	GST System Operation & Maintenance and other expenses	527.91
2	O&M cost of E-Way Bill & E-Invoice Project	38.91
3	TINXSYS Project	3.17
4	SMAC Project Expenses & Performance testing	14.09
5	GSTN functional & operating expenditure	96.68
Total Revised Budgeted Expenditure (A)		680.76
1	Estimated Interest Income	52.00
2	TINXSYS Project(Invoiced separately)	3.17
3	GSTAT Expenditure (borne by Central Government only)	23.82
Total (B)		78.99
Net AUC to be demanded (A-B)		601.77

Apportionment of Revised Budgeted Revenue Expenditure

Particulars	Amount(Rs.in Cr)
Total Revised Budgeted Expenditure (A)	601.77
Share of States Government (A/2) (B)	300.89
Number of active dealers of Kerala state under GST (Number) (C)	4,23,382
Total Number of active dealers under GST (D)	1,50,17,876
Total Advance User Charges Payable (E=B/D*C))	8.48
GST @18% on (E) above F	1.53
Total Advance User Charges Payable (G=E+F))	10.01

1st Instalment demand as per letter dated 24th March 2025 (H)	4.74
2nd Instalment to be paid by 30th November 2025 (I=G—H)	5.27
Amount paid towards 1st Instalment (J)	4.74
Surplus of AUC of FY 2024-25 (K)	0.85
Net Amount payable (H+I-J-K)	4.42

Hence, the Commissioner of State Tax has requested to accord Administrative and Expenditure Sanction to draw and disburse an amount of Rs.4,42,00,000/- (Rupees Four Crore Forty Two Lakh Only) to GSTN towards the 2nd 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.

Government have examined the matter in detail and are pleased to accord Administrative and Expenditure Sanction to draw and disburse an amount of Rs.4,42,00,000/- (Rupees Four Crore Forty Two Lakh Only) to GSTN as the 2nd installment of the Advance User Charges (AUC) for the Financial Year 2025-26, payable by the State of Kerala under the Head of Account "2043-00-001-91 NP-V"

The Commissioner of State Tax should take timely steps to regularise the additional expenditure to the tune of Rs.4,42,00,000/- (Rupees Four Crore Forty Two Lakh Only)authorised vide the Government Order read as 3rd paper above through Reappropriation of Savings within the Grant/Supplementary Demands for Grants 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 14.01.2026)
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