



## GOVERNMENT OF KERALA

### Abstract

Payment of second installment of Advance User Charges for the Financial Year 2024-25 to the Goods and Services Tax Network- Administrative and Expenditure Sanction accorded- Orders issued.

### TAXES (B) DEPARTMENT

G.O.(Rt)No.1158/2024/TAXES Dated,Thiruvananthapuram, 24-12-2024

Read 1 G.O(Rt)No.698/2024/Taxes dated, 01.08.2024.

2 .Letter No.CT/3749/2020-C8 dated, 10.09.2024 of the Commissioner of State Tax, Thiruvananthapuram.

3 G.O(Rt)No.9197/2024/Fin dated, 11.12.2024.

### ORDER

As per the letter read as 2<sup>nd</sup> paper above, the Commissioner of State Tax has requested to accord Administrative and Expenditure sanction to draw and disburse an amount of Rs.7,03,00,000/-(Rupees Seven Crore and Three Lakh only) to GSTN as the second installment of the Advance User Charges (AUC) for the Financial Year 2024-25, payable by the State of Kerala.

2.As per the Government Order read as 1<sup>st</sup> paper, Government have accorded Administrative and Expenditure sanction for the payment of Rs. 8,24,00,000/- (Rupees Eight Crore and Twenty Four Lakh only) to GSTN as the first installment of Advance User Charges for the Financial Year 2024-25 with a split up of Rs. 3,84,00,000/- (Rupees Three Crore Eighty Four Lakh Only) towards Capex and Rs 4,40,00,000/-(Rupees Four Crore Forty Lakh Only) towards Opex, payable by the State of Kerala.

3. The Commissioner of State Tax has informed that GSTN has requested to remit the total outstanding amount of Rs 7.03 Crore, as stated below;

Particulars	Advance User Charges (Rs. in Crores)

Total Budgeted Expenditure	A	981.82
Share of States Government (A/2)	B	490.91
Number of active dealers of Kerala State under GST as on 28th February 2024 (Number)	C	4,12,663
Total Number of active dealers under GST as on 28 <sup>th</sup> February 2024 (Number)	D	1,44,96,496
Total Advance User Charges Payable	(E = B/D*C)	13.97
1st installment to be paid by 15th May 2024	F = (E/2)	6.99
GST 18% on (F) above	G	1.25
<b>Amount payable (1st Installment)</b>	H=F+G	<b>8.24</b>
Amount paid	I	8.24
<b>Balance amount payable (1st installment)</b>	J=H-I	<b>0.00</b>
2nd Instalment to be paid by 30th November 2024	K=E/2	6.99
GST at 18% on (K) above	L	1.25
<b>Amount payable (2nd installment)</b>	M=K+L	<b>8.24</b>
<b>Total Amount Payable (1st + 2nd Installment)</b>	N=J+M	<b>8.24</b>
Surplus of AUC of FY 2023-24	O	1.21
<b>Net Amount Payable (1st + 2nd Installment)</b>	N- O	<b>7.03</b>

4.Hence, the Commissioner of State Tax has requested to accord Administrative and Expenditure sanction to draw and disburse an amount of Rs.7,03,00,000/-(Rupees Seven Crore and Three Lakh only) to GSTN as the second installment of the Advance User Charges for the Financial Year 2024-25, payable by the State of Kerala. The Commissioner has informed that the expenditure may be met from the Head of Account "2043-00-001-91- 00-00-00 NV"

5. As per the calculation in the above table, amount payable as second installment is Rs.8.24 Crore. Out of this, Rs.1.21 Crore available as surplus of Advance User Charges of Financial Year 2023-24 has to be adjusted and the balance amount to be paid as second installment is Rs.7,03,00,000/-(Rupees Seven Crore and Three Lakh only)

6.Government have examined the matter in detail and are pleased to accord Administrative and Expenditure Sanction to draw and disburse an amount of Rs.7,03,00,000/-(Rupees Seven Crore and Three Lakh only) to GSTN as the second installment of the Advance User Charges for the Financial Year 2024-25, payable by the State of Kerala under the Head of Account "2043-00-001-91 NP-V".

7.The Commissioner of State Tax should take timely steps to regularise the additional expenditure to the tune of Rs.7,03,00,000/-(Rupees Seven Crore and Three 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 Principal Accountant General (A&E), Kerala, Thiruvananthapuram.
- 3.The Principal Accountant General(GSSA/E&RSA), Kerala, Thiruvananthapuram.

4. The Finance (Exp-B) Department (vide No.2677762 Exp-B1/49/2024-FIN dated 16.12.2024)
5. Taxes (D) Department.
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