



**Office of the Commissioner of State Goods and Services Tax
Department, Tax Towers, Karamana, Thiruvananthapuram**

SGST Policy Division

E-mail: cstpolicy.sgst@kerala.gov.in

Ph: 0471-2785276

File No. SGST/1234/2025-PLC9

Dated: 15-03-2025

**Instructions No. 5/2025-Kerala SGST
(Centralised Refund Processing)**

Sub: Kerala State Goods & Services Tax Department- Functioning of Centralised Refund Processing Formation with effect from 15-03-2025- Instructions issued-reg:

Ref: 1. State Tax Notification No. 4/2025 dated 15-03-2025

2. Proceedings of the Commissioner of State Tax Order No. SGST/1234/2025-PLC9 dated 07.03.2025


For facilitating the centralised verification and disposal of statewide refund applications on a pilot basis, the Centralised Refund Processing Formation (CRPF) has been established provisionally at the Head Quarters vide order No. SGST/1234/2025-PLC9 dated 07-03-2025 issued by the Commissioner of State Tax. Accordingly the refund applications received statewide from 15th March 2025 onwards shall be processed by the Centralised Refund Processing Formation. To ensure smooth functioning of the Centralised Refund Processing Formation and timely disposal of the refund applications, the following instructions are issued.

1. The officers who are assigned with the additional duty of CRPF vide order referred 2nd above shall report to attend the additional duty at

CRPF on 15th March 2025 itself.

- ii. All the state wide refund applications received from 15th March 2025 onwards shall be processed by the CRPF. The applications received till 14th March 2025 shall be continued to be processed and finalised within the time limit by the Divisional Deputy Commissioners of the Tax Payer Services verticals themselves as currently being done.
- iii. The back office refund role assigned to the Divisional Deputy Commissioner of TPS verticals shall continue until the disposal of all pending refund applications lying with them after March 14 2025. As the Divisional Deputy Commissioners continue with the role of refund in the back end office system, new applications submitted by the taxpayers after March 14 2025 may get assigned to these officers as well. To manage this, the Divisional Deputy Commissioner of TPS verticals shall immediately reassign such applications to the officers in CRPF.
- iv. No new applications after March 14, 2025 shall remain idle with Divisional Deputy Commissioner of TPS verticals. The Joint Commissioners of Taxpayer Services Districts shall monitor the process on daily basis to ensure that all the refund applications received from the above mentioned date are promptly transferred to the CRPF. They shall also ensure that all pending refund applications lying with the Divisional Deputy Commissioner of TPS verticals are disposed within the prescribed time limit.
- v. As part of the centralized processing of refund applications at CRPF, all the personal hearings henceforth shall be conducted virtually, adhering to the instructions issued in this regard vide Circular No.07/2025 *dttd 14-03-2025*
- vi. The date and time of personal hearing along with the link for virtual hearing with meeting ID and password shall be informed to the taxpayers or his authorised representative (AR) through the official email. An intimation through SMS or phone may also be given to the taxpayer/AR to ensure his presence. The intimation regarding the personal hearing to the taxpayer shall be confirmed through a reply email from the taxpayer/AR.
- vii. For every personal hearing, Officer shall prepare a hearing note which shall be duly authenticated by the taxpayer through email.

viii. All Communications to the taxpayers from CRPF shall be made through the email id (crpf.sgst@kerala.gov.in) created for this purpose.


15/03/25

AJIT PATIL I A S
COMMISSIONER

To

All Concerned