



Office of the Commissioner of the State Goods and Services Tax
Department, Tax Towers, Karamana, Thiruvananthapuram – 695002

SGST Policy Division

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

Ph: 04712785276

File No. SGST/2795/2025-PLC2

Date : 26-05-2025

Circular No. 14/2025-Kerala SGST

Sub:- Kerala State Goods & Services Tax Department – Adjudication u/s 74A of the KSGST Act, 2017 - Shifting of adjudication from Intelligence, Enforcement and Audit verticals to Taxpayer Service vertical and numbering of Show Cause Notices & Orders - instructions - reg:

Ref:-
1. Circular No. 4/2023 dated 08-01-2023 issued by the State GST Department
2. Circular No. 4/2024 dated 30.03.2024 issued by the State GST Department

1. As per circular referred 1st above, instructions have been issued to the effect that all the show cause notices issued under Section 73 or 74 of the Central and the Kerala State Goods and Services Tax Acts of 2017, or corresponding notices issued under the Integrated Goods and Services Tax Act, 2017 by Intelligence and Enforcement vertical and the Audit vertical shall be adjudicated by the jurisdictional adjudicating authority in the Taxpayer Services Vertical after restructuring of the Department.
2. Based on the recommendations of the 53rd GST Council meeting, a new section, 74A, has been inserted after section 74 of the KSGST Act, through sub-section (27) of Section 3 of the Kerala Taxation Laws (Amendment) Act, 2024 (Act 28 of 2024). The objective of this amendment is to standardise the timeframe for issuing notice,

determination of tax, and grant of penalty relief for any tax liability, irrespective of whether it arises out of fraud, wilful misstatement, or suppression of facts. This section is applicable from the financial year 2024-25 and will supersede Sections 73 and 74 of the Act.

3. In view of the above and to streamline the process of issuance and adjudication of show cause notices, it is hereby instructed that all the Show Cause Notices issued under Section 74A of the State Goods and Services Tax Acts of 2017, or corresponding notices issued under the Central or the Integrated Goods and Services Tax Act, 2017 shall be adjudicated by the jurisdictional adjudicating authority in the Taxpayer Services Vertical.
4. Detailed instructions have already been issued on the numbering of Show Cause Notices and Orders issued u/s 73 and 74 of the SGST/CGST Acts, vide Circular Number 04/2024 dated 30.03.2024. The same shall be applicable in the case of Show Cause Notices and Orders issued u/s 74A also. The formats of the SCN number and Adjudication Order number u/s 74A shall be the same as those mentioned in Annexure I and Annexure III of the Circular No. 04/2024 dated 30.03.2024, respectively. The Show Cause Notice Register and Order in Original Register, maintained for entering notices and orders issued u/s 73 and 74, shall also be used for Show Cause Notices and Orders issued u/s 74A.
5. These instructions will take effect from the 1st day of November, 2024.



AJIT PATIL I A'S
COMMISSIONER

To

All concerned