



**PROCEEDINGS OF THE COMMISSIONER, COMMERCIAL TAXES DEPARTMENT,
THIRUVANANTHAPURAM**

(Present: Dr. Rajan.N. Khobragade. I.A.S)

Sub:- GST- Roll out- Constitution of GST Facilitation Centers at District and State Head Quarters- reg:-

Goods and Service Tax is being rolled out from the 1st July 2017 onwards. All the officials at respective levels are taking various actions to ensure smooth transition from VAT regime to GST regime.

GST being a major tax reform in indirect taxation system of the Country, handholding support from officers to stakeholders for the change in the transformation to the GST is very important. It is our endeavor to ensure troubleshooting and informing correct information to all that will enable all to move to GST regime without problems. The Department had decided to setup Facilitation Centers in all districts and at the head quarters to support the stakeholders.

Therefore the following orders are issued.

Order No 9/ Commissioner dated 30th June 2017

1. It is hereby ordered to constitute GST Facilitation Centre (GFC) at district and at State Head Quarters with a view to facilitate GST roll out and mitigate the GST transition related issues and to provide support to all the stake holders. This order will take immediate effect.

2. The GFC at district comprising three officers in two teams will work from 8 AM to 10 PM and at HQ facilitation centre comprising 4 members will work from 8 AM to 10PM.
3. The Dy Commissioners may form the team and forward the list of officers to the HQ. The DCs may also make arrangements to provide the infrastructure facility required for the cell as per the Annexure.
4. A video conference of all district GFC and HQ will be held at 6 PM every day to understand the issues from the field.
5. The detailed guidelines are attached as annexure to this order.

COMMISSIONER

To,

**All Joint Commissioners
Concerned Deputy Commissioners of the district.
GST Cell**

Annexure

FACILITATION CENTERS FOR GST ROLLOUT

1. Introduction

Goods and Service Tax is being rolled out from the 1st July 2017 onwards and the Department of Commercial Taxes had already taken steps to migrate the existing dealers to the GST taxation system. Trainings related to the provisions under the GST ACTs and Rules, operations of GST Central portal are being imparted to the tax officials and traders. GST is a major tax reform in indirect taxation system of the Country, support to stakeholders for the change in the transformation to the GST is very important. The Department had decided to setup Facilitation Centers in all districts and at the State head quarters to support the stake holders. In order to facilitate and orient the district teams these guidelines are issued. However the teams may strive to take efforts and take various approaches which will ensure trouble shooting and facilitate roll out GST in the field.

2. State HQ Cell

Objective:

- Handling of escalated support requests from District GFCs. The State HQ Cell will receive queries posted through postgstquestions@kerala.gov.in. The questions received are examined to see if it is already answered in the FAQ maintained by the State HQ Cell. If so the reply available are given directly to the sender by return e-mail. If not, the question and answer are categorised and added to the FAQ database.

- As and when any specific quarry is referred to the GFCHQ, they will examine and details will be shared with the district GFC asking the same and also with all other 14 districts GFC so that similar issues if asked in future, they will be able to handle efficiently.
- **Any query referred to the GFCHQ, they will directly respond to the individual without wasting any time. And the information will be passed on to the respective District GFC.**

Team Structure: Two teams consisting 2 members in each team. The first team will be in service from 8 AM to 3 PM and 3 PM to 10 PM for a week and then the next team will take over for the next week. Likewise the cycle will continue. Asst Commissioner in consultation with the teams may decide the time slot and days for each member in rotation.

Team members:

Sl#	Name of Officer	Designation	Team
1.	Sri. Murugan	Commercial Tax Officer	Team A
2.	Manesh V K	Commercial Tax Inspector	Team A
3.	Dhanesh N	Commercial Tax Inspector	Team B
4.	Pradeep Kumar	Commercial Tax Inspector	Team B

Infrastructure Required: Separate operation space, Telephone lines / mobile connections, e-mail id, Computer with internet connection, printer or other facilities to be ensured.

Contact Details:

GST HQ Cell No.	833 0011 255	
e-mail:	postgstquestions@kerala.gov.in	This is a general email
e- mail	gfchq@kerala.gov.in	District GFC may send on this email so that it will be easy to communicate in a group with all.

Reference material:

The District HQ Cell team shall have the following reference documents in softcopy / hardcopy for effectively answering the queries raised.

Sl#	Reference materials
1.	CGST Act and Rules
2.	SGST Act and Rules
3.	IGST Act and Rules
4.	GST Migration Manual
5.	GST Compensation to States Act and Rules
6.	Chapter-wise GST Rates
7.	GST ITC Rules
8.	GST Valuation Rules
9.	GST FAQ in English and Malayalam
10.	GST Transition Rules

List of Government websites giving information on GST:

Sl#	Website URL
1.	https://www.gst.gov.in/help/helpmodules/
2.	http://www.cbec.gov.in/htdocs-cbec/gst/index
3.	http://www.keralataxes.gov.in/
4.	https://aces.gov.in
5.	https://tutorial.gst.gov.in

3. District HQ Cell

Objective: Handling of support requests from the district stakeholders – Dealers, Officers, general public etc. over phone, e-mail and in person and preparation of FAQs.

Team Structure: The GST cell functioning at district level have officers capable of handling both technical and functional queries and the present team may work as two teams and the teams will be available for service for a week in cycles.

Infrastructure Required: Separate operation space, Telephone lines / mobile connections, e-mail id, Computer with internet connection, materials on GST Law / Migration in Softcopy/Hardcopy.

Sl#	District	District HQ Cell contact No.	E-mail Address	Team Members
1.	TVPM	8330011240	gstcelltvpm@gmail.com	1. Smt. Sulaja 2. Shri. Shine 3. Shri.K Shahul Hameed 4. Shri. S V Ajilkumar
2.	KLM	8330011241	gstcellklm@gmail.com	1. Shri. Saji A Miranda 2. Shri. P Johnson 3. Shri. S S Sujith 4. Shri S Shibu
3.	PTA	8330011242	gstcellpta@gmail.com	1. Shri. S Harikumar 2. Shri. P Ajith 3. Shri. N S Zacharia 4. Shri. Bobby Oommen
4.	ALP	8330011243	gstcellalp@gmail.com	1. Shri. Francis Damien 2. Smt. J V Jayasree 3. Shri. D Sethumadhavan 4. Shri. H Navas 5. Shri. T Manoj
5.	KTYM	8330011244	gstcellktm@gmail.com	1. Shri. Prasanth Gopal 2. Shri. R Arun 3. Shri. Joy Joseph 4. Shri T J Vinod
6.	IDUKKI	8330011245	gstcellidk@gmail.com	1. Smt. Jessamma 2. Shri. Joy Joseph 3. Shri. P S Joseph 4. Shri. T C Abraham
7.	EKM	8330011246	gstcellekm@gmail.com	1. Shri. V G Reghunath 2. Shri. P Jayasankar 3. Shri. B B Ramesan

				4. Shri. K Prasad
8.	MATTY	8330011247	gstcellmty@gmail.com	1. Shri. K S Anilkumar 2. Smt. K Anitha 3. Shri. K R Sreeramanan 4. Shri. T G Suresh Babu
9.	TSR	8330011248	gstcelltsr@gmail.com	1. Shri. A V Suresh 2. Shri. K Jayakumar 3. Shri. R Rajesh 4. Shri. T Francy Jose 5. Shri. N V Vipin
10.	PKD	8330011249	gstcell.pkd@gmail.com	1. Shri. K Mansoorali 2. Smt. P K Saharbhanu 3. Shri P K Santhosh 4. Shri. B Shamsudheen
11.	MLP	8330011250	gstcellmpm@gmail.com	1. Shri. K Abdul Latheef 2. Shri. Muhammedali Pothukadan 3. Shri. K Mushthak Ali 4. Shri. C T Siyad
12.	KKD	8330011251	gstcellkde@gmail.com	1. Shri. Madhu N Panicker 2. Shri. K Krishnakumar 3. Shri. Jino Antony 4. Shri. Shijoy James
13.	WYND	8330011252	gstcellwyd@gmail.com	1. Shri. T Manoj 2. Smt. T K Geetha 3. Smt. K R Preethi 4. Shri. Gireeshkumar
14.	KNR	8330011253	gstcellknr@gmail.com	1. Shri. C M Sunilkumar 2. Smt. R E Sreevalsa 3. Shri. Muhammad Ashraf Appattilath

				4. Shri. M P Shamsuddeen
15	KSGD	8330011254	gstcellksd@gmail.com	1. Shri. A V Prabhakaran 2. Shri. A Krishnan Nair 3. Shri. Rameshan Kollikara 4. Shri. P V Retnakaran 5. Shri. Vinodraj Eruvat

4. Things to do by the Cell

4.1 District HQ Cell

FAQ Preparation: The Query recipient shall greet the caller and listen to the query carefully. If the question is already included in the FAQ available, the call is to be answered immediately. If not, categorise the calls received based on nature of query. After call is attended the recipient shall decide whether the query is related to already existing category or a new category is to be created. Record the query under the appropriate category. The Senior Officer in the District HQ Cell shall examine the queries and prepare the answers to the queries and distribute to the team. Unanswered queries shall be recorded separately and forwarded to State HQ Cell for obtaining answers. The updated FAQs shall be forwarded to the State HQ Cell.

4.2 State HQ Cell

FAQ Preparation: The Query recipient shall greet the caller and listen to the query carefully. Categorise the calls based on nature of query. After call is attended the recipient shall decide whether the query is related to already existing category or a new category is to be created. Record the query under the appropriate category. The Senior Officer in the State HQ Cell shall examine the queries and prepare the answers to the queries and distribute to the team. The HQ Team shall also collect the FAQ received

from district HQ Cells and incorporate the FAQ with the State HQ Cell FAQ. The updated FAQs shall be vetted by the GST Cell and published for the benefit of all stakeholders.

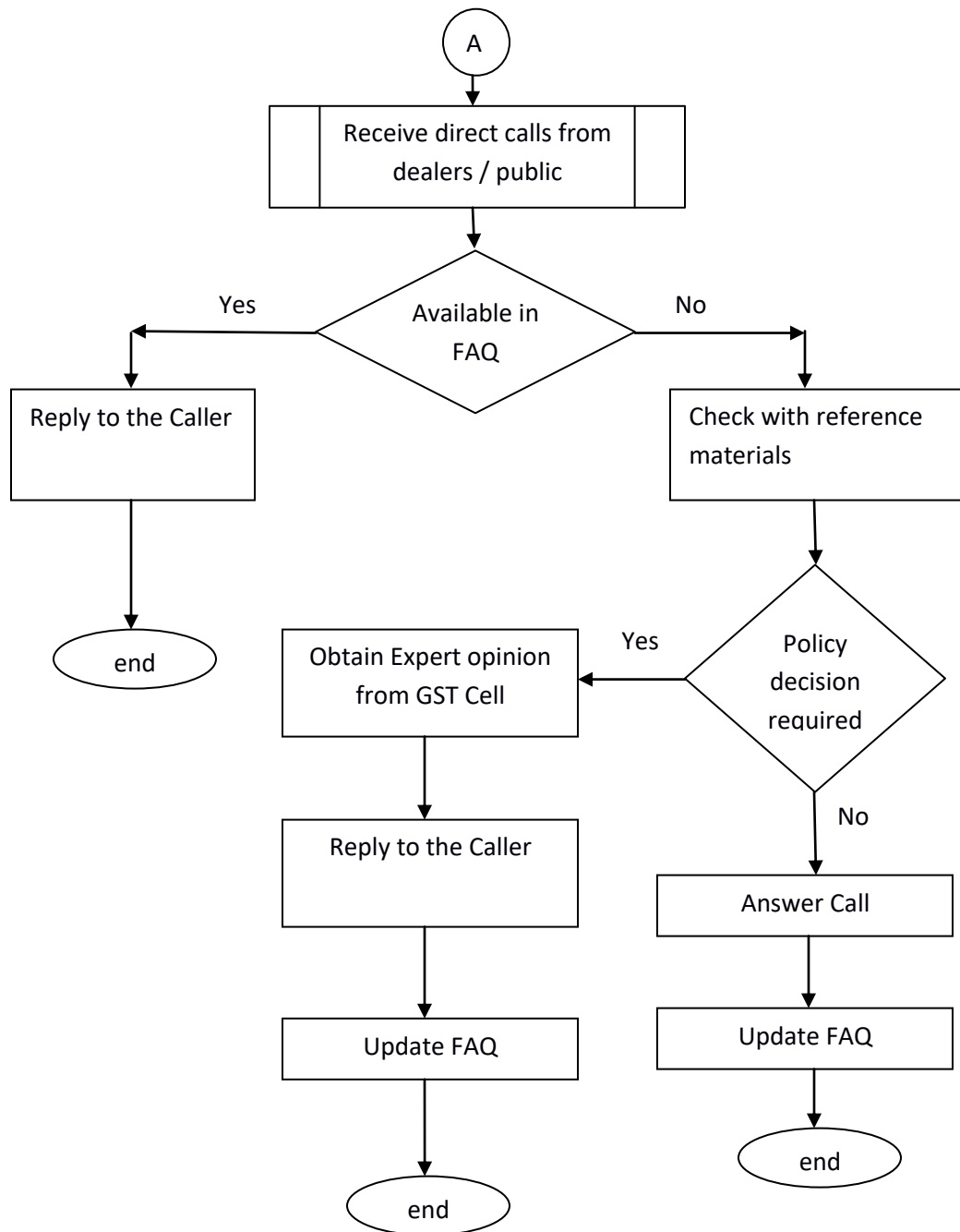
5. Protocol of handling the queries.

The protocol for handling of queries shall be as follows.

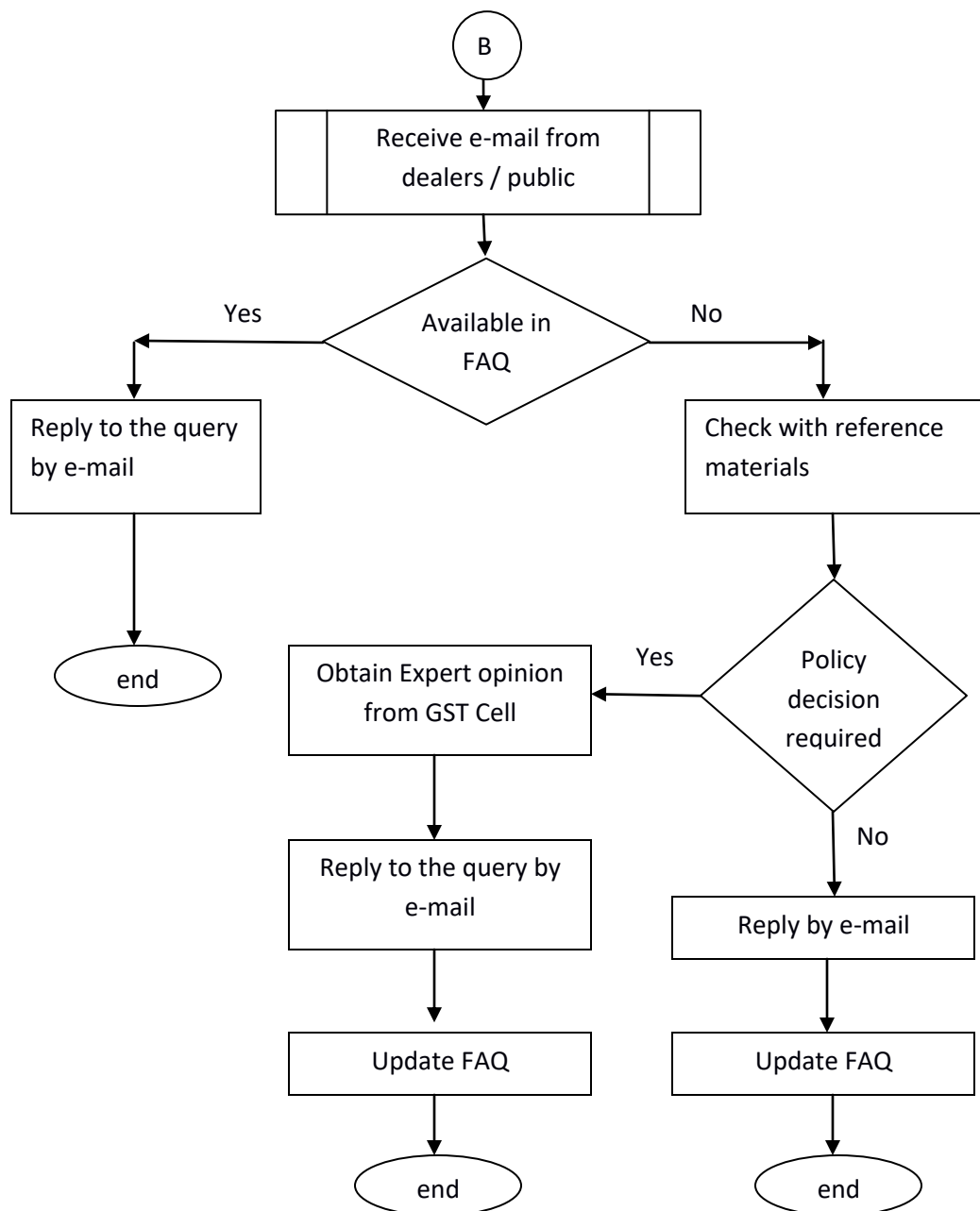
1. All District HQ Cell numbers and e-mail shall be given wide publicity in the respective districts among all stakeholders.
2. The GST District HQ Cell shall receive the queries over phone and e-mail. The calls received over phone shall be replied by the GST District HQ cell immediately in reference to the FAQs prepared. At the end of the call the Stakeholders may be requested to go through the FAQs published. If the query could not be answered over phone, it shall be recorded and answers may be prepared. The caller may be called back if possible on the same day itself to convey the reply. The queries received by e-mail shall be replied on the same day. If the District HQ team unable to answer the query, the same may be forwarded to the State HQ Team. The State HQ team will examine the query and give a reply to the call directly and inform the District HQ team regarding the same.
3. Those queries that cannot be answered by the State HQ Team will be referred to the expert opinion of the GST Cell. GST Cell shall examine the questions and decide whether policy decisions are required on the matter. Once the answers are framed, the same is communicated to the caller directly by the experts and to the GFC HQ .

5. Flow Diagram - State Head Quarter Cell

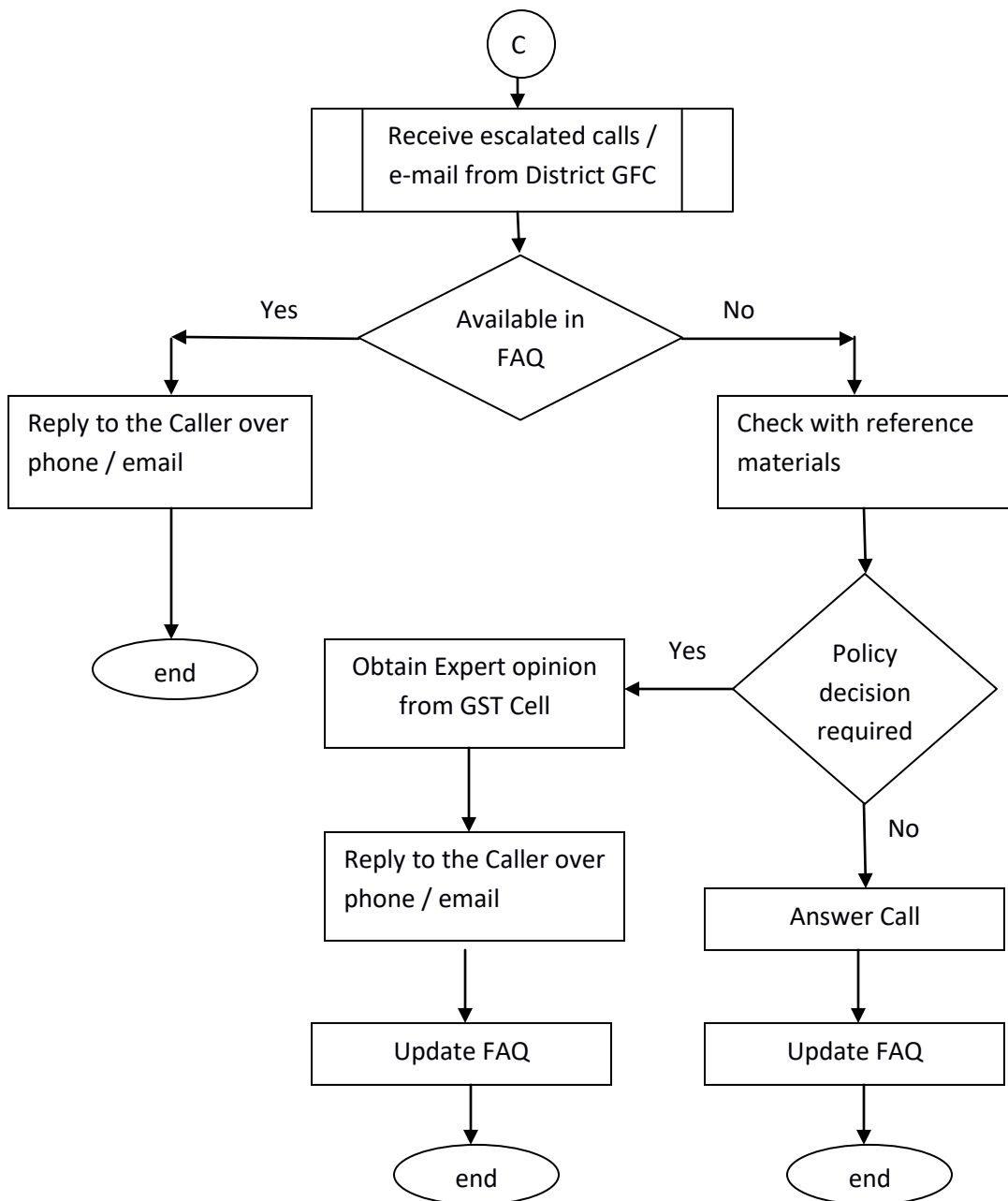
5.1 Receive call from dealers / public



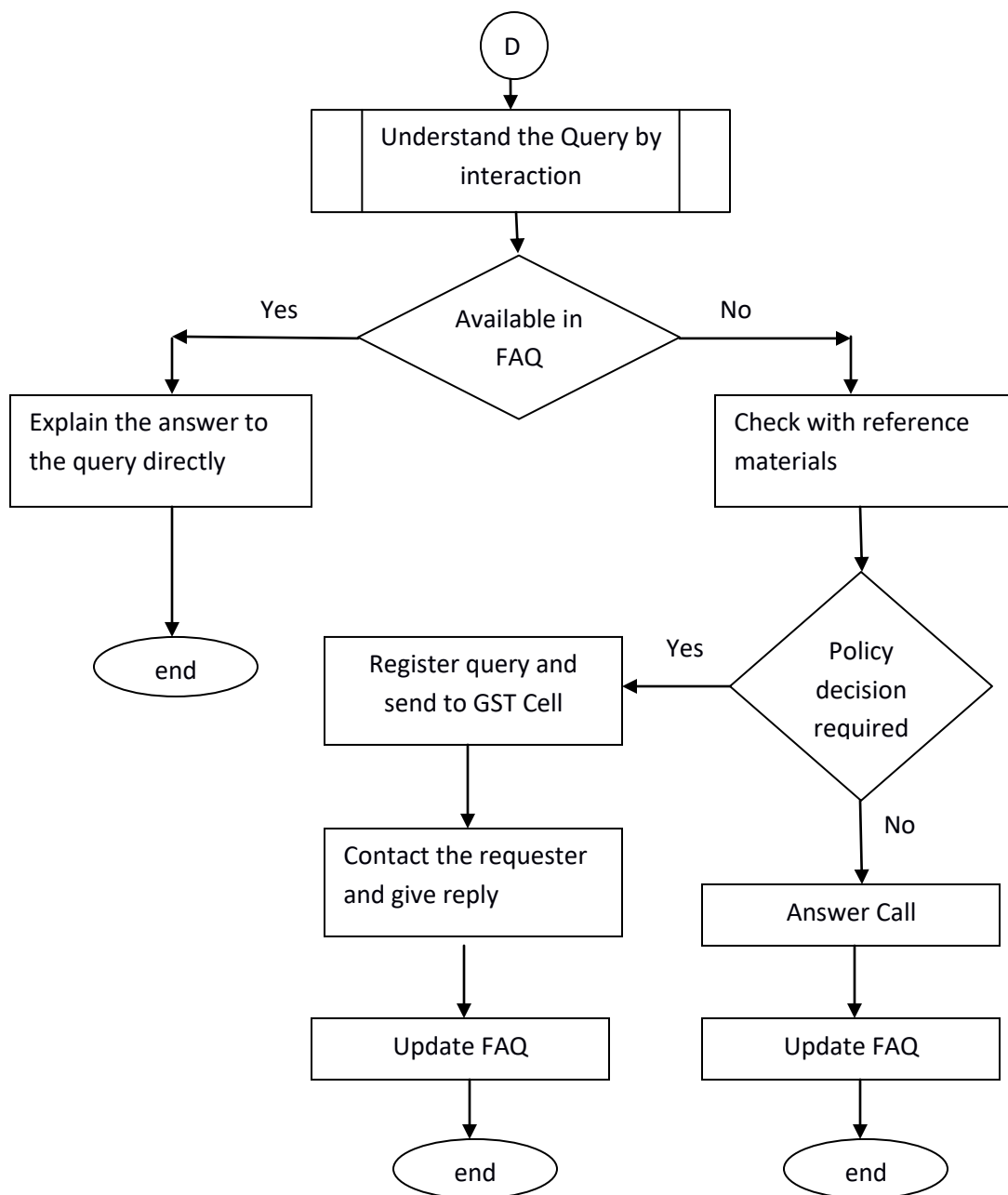
5.2 Receive e-mails from dealers / general public



5.3 Escalated query from District GFC

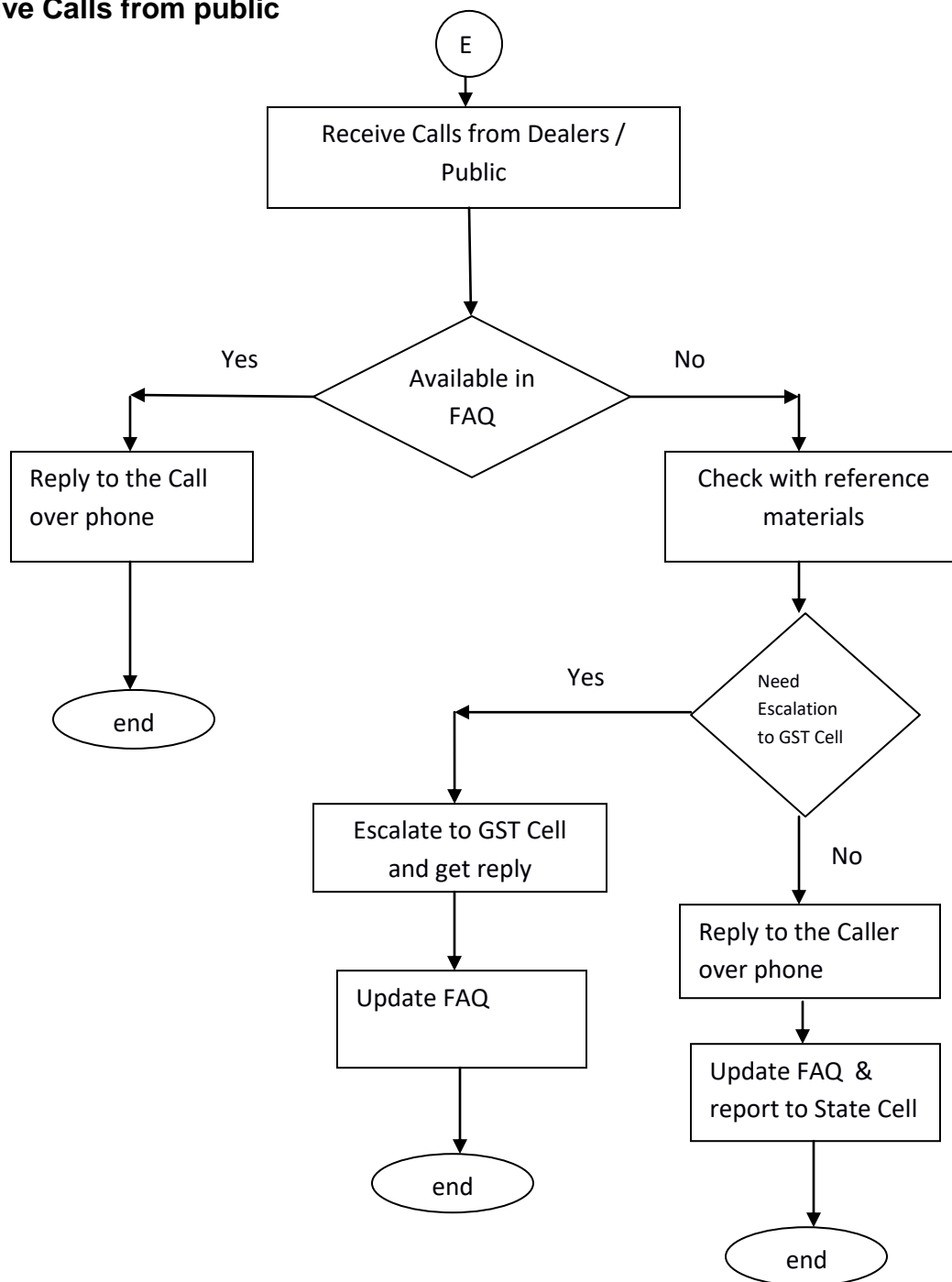


5.4 Support Request in Person

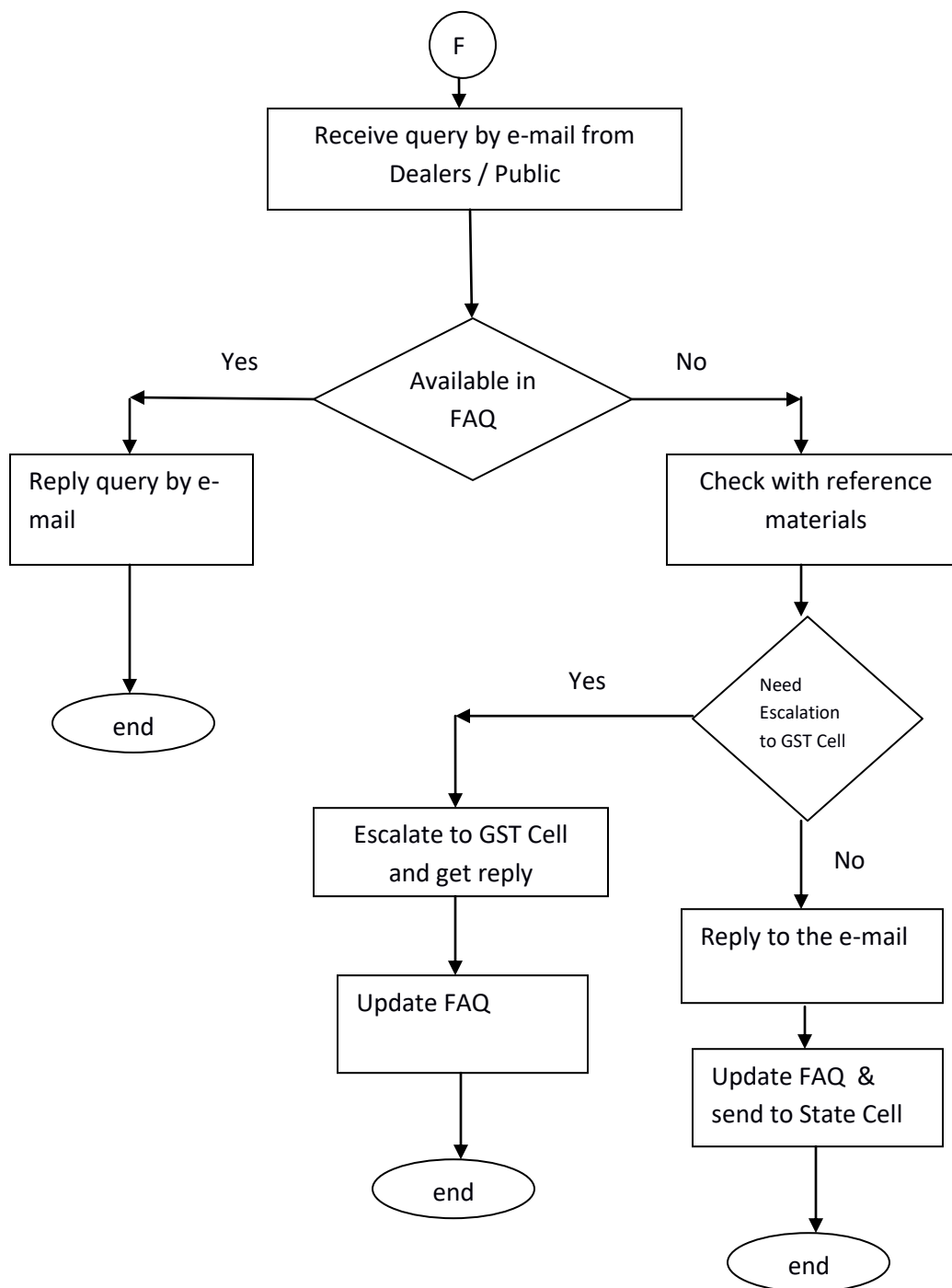


6. District HQ Facilitation Cell

6.1 Receive Calls from public



6.2 Receive Query by e-mail



6.3 Support request in person

