

Proceedings of the Principal Chief Conservator of Forests & Head of Forest Forces,
Forest Head Quarters, Vazhuthacaud, Thiruvananthapuram

Present : Dr. H. Nagesh Prabhu IFS

Sub:- Implementation of GST in KFD- authorization to officers for filing returns –
Orders issued- reg.

Ref :- Decision of the Chief Conservator of Forests Council held on 24.10.2017.

Order No. Pro (4) - 38150/ 2017 dated 26.10.2017

The new GST regime has come into effect across the country on 1st July 2017. The Kerala Forest Department is implementing GST from this date. As per Chapter VI, Section 22 (1) of the Act, every supplier in the State who makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceed prescribed amount, ie. Rs. 20 lakh is liable for registration. State Govt. is defined as a person under the Act and hence all the Govt. departments including the Forest Department having supply of goods or services are liable to avail regular registration on the basis of PAN as tax payer under GST Act. If any of the officers is not making any taxable supply of goods and / or services, no regular registration on the basis of PAN is required. However, if they have to deduct TDS (Tax Deduction at Source), registration on the basis of TAN is mandatory. Separate registration is required for regular taxable suppliers / service providers and TDS registration for officers who are liable to deduct TDS too.

In the Forest department, there are officers who make regular taxable supplies for lakhs of rupees as well as occasional suppliers / service providers with very little amount. Since State Govt. is defined as a person under the GST Act, Forest department has to collect and remit admissible GST for the supply of goods or

services or both rendered by the department as the case may be. While considering the quantum of supply of goods or services or both handled by the units/offices of the department, it is seen that registration by all units / offices are not mandatory / required and will be appropriate to have such registration at the level wherein sizable transactions take place.

The two options available viz. single registration for the entire department or to have registration by all the officers were discussed in the meeting of Chief Conservator of Forests Council held on 24.10.17 and their merits and demerits examined. After detailed discussions, the Chief Conservator of Forests Council decided to take regular registration under GST / TDS registration by the regular taxable suppliers / service providers of the department and occasional suppliers / servicers can file their tax details through higher officers having regular taxable supplies as advised by the GST department in their FAQ which is published in their official web-site.

Under the above circumstances, I Dr. H. Nagesh Prabhu, IFS, Principal Chief Conservator of Forests & Head of Forest Force, Kerala hereby order that the following officers will register under GST / TDS or both as and when required, as the case may be and that sub officers/ related officers can avail services of the registered persons for their return filing as follows.

Sl. No	Officers to be registered	Services to be availed by
1	Senior Administrative Officer, O/o the Additional Principal Chief Conservator of Forests (Admn.)	All the PCCFs; APCCFs; CCFs; CFs; DCFs; ACFs; Director, FIB; DD (Stat) and Estate Officer in Forest Headquarters (except those who have their own registration).

2	Additional Principal Chief Conservator of Forests (Institute of Human Resource Development)	Estate Officer, PTP Nagar; Director, SFTI, Arippa and Director, SFTI, Walayar
3	Additional Principal Chief Conservator of Forests (Vigilance), if necessary.	All officers under his control
4	Chief Conservator of Forests (Working Plan & Research)	All officers under his control
5	Circle Officers of Social Forestry wing	All officers under his control
6	Circle Heads of Wildlife Wing (If necessary)	Nil
7	All the Divisional Forest Officers of Timber Sales Divisions	Nil
8	All the Depot Officers of the Timber Sales Divisions	Nil
9	All territorial Divisional Forest Officers	All sub-offices under his control
10	All Wildlife Wardens / Deputy Directors	All sub-offices under his control
11	Assistant Conservator of Forests , Zoological Park, Thrissur	Nil


 Principal Chief Conservator of Forests &
 Head of Forest Force, Kerala

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