

Officers under this Act

3. ^[1] The Government shall, by notification ^[2], appoint the following classes of officers for the purposes of this Act, namely:—

- (a) Principal Chief Commissioners of Central Tax or Principal Directors General of Central Tax,
- (b) Chief Commissioners of Central Tax or Directors General of Central Tax,
- (c) Principal Commissioners of Central Tax or Principal Additional Directors General of Central Tax,
- (d) Commissioners of Central Tax or Additional Directors General of Central Tax,
- (e) Additional Commissioners of Central Tax or Additional Directors of Central Tax,
- (f) Joint Commissioners of Central Tax or Joint Directors of Central Tax,
- (g) Deputy Commissioners of Central Tax or Deputy Directors of Central Tax,
- (h) Assistant Commissioners of Central Tax or Assistant Directors of Central Tax, and
- (i) any other class of officers as it may deem fit:

Provided that the officers appointed under the Central Excise Act, 1944 shall be deemed to be the officers appointed under the provisions of this Act.

^[1] Enforced with effect from 22.6.2017.

^[2] For notified officers, refer Not. No. 2/2017-CT, dt.19.6.2017; Not. No. 14/2017- CT, dt. 1.7.2017; Not. No. 79/2018- CT, dt.31.12.2018; Not. No. 4/2019- CT, dt. 29.1.2019 & order No. 2/2019, dt. 12.3.2019; refer also Cir. No. 1/2017, dt. 26.6.2017; Cir. No. 3/2017, dt. 5.7.2017 & Cir. No. 31/2018, dt. 9.2.2018 [Notified proper officer].